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Special Report
Concerning Common
School Funds



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Indiana, State board of accounts

SPECIAL REPORT

CONCERNING

Common School Funds

Issued by

GILBERT H. HENDREN
STATE EXAMINER
1918

INDIANAPOLIS:

WM. B. BURFORD, CONTRACTOR FOR STATE PRINTING AND BINDING
1918

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STATE BOARD OF ACCOUNTS

GILBERT H. HENDREN
State Examiner

LAWRENCE F. ORR
Deputy Examiner

WALTER G. OWENS
Deputy Examiner

WILLARD B. GEMMILL
Deputy Attorney General and Legal Advisor

CHARLES A. ROCKWELL
Clerk of Department

D. of D.
JUL 25 1918

INSTRUCTIONS IN THE MATTER OF SCHOOL FUND LOANS.

To All County Auditors:

Briefly, I desire to direct your attention to the statute governing the school funds of the State and the duty you owe to your county in the safe and businesslike management of this fund.

The statute provides that every board of commissioners shall appoint men for appraisers who have had experience in real estate matters and know the value of real estate in their respective districts. *The sum loaned shall not exceed one-half of the appraised value of the premises to be mortgaged.* Perishable improvements may be accepted as a part of the security. If perishable improvements are accepted, the borrower is required to procure tornado and fire insurance, from a company duly authorized to transact business in this State, in a sum equal to sixty-six and two-thirds per cent. of the appraised value of such improvements (Sections 6232-6248 Burns, 1914).

The total amount of school funds charged to the several counties of the State and under the direct control of county auditors is \$12,800,-187.26, nearly all of which is kept loaned at all times. Would a private corporation handle this *enormous sum carelessly? Certainly not.*

Two years ago we gave this fund our especial attention and the conditions found to exist were very unsatisfactory. In many respects gross negligence on the part of many auditors was evident; incorrect balances were found, descriptions of the property mortgaged defective; insurance policies had been allowed to lapse or had not been required.

In some counties the delinquent interest was greater than the principal sum loaned. The counties suffered financial losses by this neglect in that they were compelled to pay all interest due semiannually, besides the serious impairment of the principal of the various mortgages by reason of such large delinquencies.

In the course of our examination in one county it was found this county would suffer a loss of nearly \$40,000; in another, nearly \$30,000; in another, this fund was overloaned more than \$75,000.

I am pleased to state that by close supervision by this department, with the co-operation of the county auditors, this condition has been materially improved, and it is earnestly desired to eventually find this fund as secure as moneys loaned by insurance and trust companies.

It is the duty of the county auditor to loan school funds of his county upon certain conditions. Many auditors have the impression they should loan one-half the appraised value of the property, regardless of its real value. This is an erroneous idea. An auditor should have personal knowledge of the property proposed to be mortgaged or he should make inquiry of some reliable person, and from his personal knowledge, or information, obtained from a reliable source, if he believes the loan to be undesirable, he is within his legal rights in refusing to make such loan, and he should exercise that right.

All interest should be collected within ninety days after the same becomes due, except in emergencies where the borrower or some member of his or her family is sick and in distress. In such cases, further reasonable time should be granted as an act of humanity. Please remember

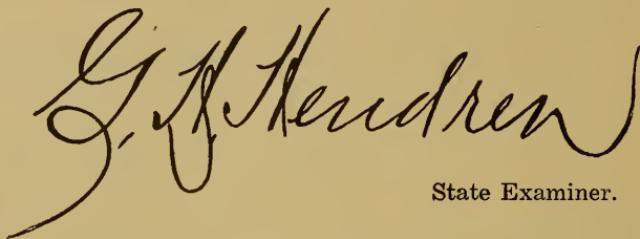
that all auditors are liable upon their official bonds for failure to make safe loans, as provided by statute.

On the first of June of each year every county auditor will be required to make a report to this department, showing the balance of school funds on hands not loaned, the amount of delinquent interest, the number and amount of insurance policies not in force, and the number of unsafe loans and the estimated amount of losses.

A blank form on which to make this report will be mailed to each county auditor during the month of May each year.

Field examiners will be instructed to carefully examine all school fund loans, as to their safety, whether all funds are kept loaned, prompt collection of interest, and fire insurance policies, where the improvement is accepted as a part of the security.

Yours very truly,

A large, flowing cursive signature in black ink. The letters are fluid and interconnected, appearing to read "G. F. Hendren".

State Examiner.

HISTORY AND DATA OF THE COMMON SCHOOL FUND OF INDIANA.

(Compiled by George Pence and I. D. Wiest, Field Examiners.)

In submitting a report of our examination and investigation of the Common School Fund of the State of Indiana we beg leave to say that, whereas, its beginning and foundation were provided for by the second constitution, that of 1851, we deem it wise to enter somewhat in detail and to record a concise mention of the several funds which comprise and produce the important factor of this state establishment.

Prior to the date of the ordinance fixing the 1851 constitution the General Assembly had legislated upon only three of the funds which under it, now, compose portions of the Common School Fund. These were the United States Surplus Revenue Fund, the Bank Tax Fund and the Saline Fund, which were distributed to the several counties to be loaned for the use of schools, and which funds will have especial mention herein.

It was not until 1843 (R. S., p. 252) that the several counties were made liable for the principal and annual interest for the United States Surplus Revenue Fund, which had been distributed to the counties in 1837, and the Bank Tax and Saline Funds, distributed in 1845. This is in explanation of the item of "Losses prior to 1843," which appears as a total deduction of \$31,081.72, in our reports, made up in a number of the older counties.

The 1851 Constitution, under Article VIII, recites:

Education.

"Section 1. Knowledge and learning generally diffused throughout a community being essential to the preservation of a free government, it shall be the duty of the General Assembly to encourage, by all suitable means, moral, intellectual, scientific and agricultural improvement, and to provide by law for a general and uniform system of common schools, wherein tuition shall be without charge and equally open to all.

Sec. 2. The Common School Fund shall consist of the Congressional Township Fund and the lands belonging thereto; the Surplus Revenue Fund; the Saline Fund and the lands belonging thereto; the Bank Tax Fund and the fund arising from the one hundred and fourteenth section of the charter of the State Bank of Indiana; the fund to be derived from the sale of county seminaries, and the moneys and property heretofore held for such seminaries; from the fines assessed for breaches of the penal laws of the State; and from all forfeitures which may accrue; all lands and other estate which shall escheat to the State for want of heirs or kindred entitled to the inheritance; all lands that have been or may hereafter be granted to the State, where no special purpose is expressed in the grant and the proceeds of the sales thereof; including the proceeds of the sales of the swamp lands granted to the State of Indiana by the act of Congress, of the 28th of September, 1850, after deducting the expense of selecting and draining the same; taxes on the property of corporations that may be assessed by the General Assembly for common school purposes.

Sec. 3. The principal of the Common School Fund shall remain a perpetual fund, which may be increased, but shall never be diminished; and the income thereof shall be inviolably appropriated to the support of common schools, and to no other purpose whatever.

Sec. 4. The General Assembly shall invest, in some safe and profitable manner, all such portions of the Common School Fund as have not heretofore been entrusted to the several counties; and shall make provisions, by law, for the distribution, among the several counties, of the interest thereof.

Sec. 5. If any county shall fail to demand its proportion of such interest for common school purposes, the same shall be reinvested for the benefit of such county.

Sec. 6. The several counties shall be held liable for the preservation of so much of the said fund as may be entrusted to them, and for the payment of the annual interest thereon.

Sec. 7. All trust funds held by the State shall remain inviolate and be faithfully and exclusively applied to the purposes for which the trust was created.

Sec. 8. The General Assembly shall provide for the election, by the voters of the State, of a State Superintendent of Public Instruction, who shall hold his office for two years, and whose duties and compensation shall be prescribed by law."

The General Assembly, under an act approved June 14, 1852, attempted to provide for the Common School Fund in:

"An act to provide for a general and uniform system of common schools, and school libraries connected therewith."

Under Section 2 of the act, in line with the new constitution, was merged the Congressional Township Fund with the Common School Fund.

The files in the office of the Superintendent of Public Instruction, embracing the county auditor's reports for the years 1852, 1853 and 1854, show the Congressional Township Fund merged into the Common School Fund, agreeable to the 1852 act.

Following these years came a separation of the two funds, which was, no doubt, caused by a decision of the Supreme Court at its November term, 1854, which was taken up from the Franklin circuit court, entitled "The State of Indiana et al. vs. Springfield Township in Franklin County." (6 Ind., p. 83.)

It appears that the school section 16 of township 9 north, range 1 west, composing the civil township of Springfield, had been sold for \$7,423.36 and that under the act of 1852 merging the funds deprived appellant, an inhabitant of that township, from money due him when the income from such principal went into the Common School Fund.

The Supreme Court decided that the school law of 1852, so far as it diverts the proceeds of the sale of Section No. 16 from the use of schools in such congressional townships to the use of schools at large, to be in contravention of Section 7 of Article 8 of the constitution.

In other words, the constitution, as to the Congressional Fund, in Article 8, Section 2, is inoperative.

The Legislature of 1855, by an act approved March 5, 1855, cured the unconstitutional act of 1852 by:

"An act to provide for a general system of common schools, the officers thereof and their respective duties, and matters properly connected therewith, and to establish township libraries and for the regulation thereof."

The act repeated the former composition of funds belonging to the Common School Fund, except as to the Congressional Township Fund.

May, 1856, the Supreme Court, in the case of Quick vs. Whitewater Township, taken up from Franklin circuit court, decided that the 1855 act conformed to the spirit of the constitution in the mode of distributing the school funds among the several townships. It was in this case that the matter of "distribution" was settled, viz:

"The constitution requires that interest derived from Congressional Township Fund shall be distributed to or remain with the congressional townships, alike unequally as the fund itself is unequal, as between such townships; and also, that the proceeds of the entire Common School Fund shall be so distributed as to produce equality and uniformity in the school system throughout the State, therefore the proceeds of said fund, other than interest on Congressional Township Fund, must be distributed unequally in order to produce equality."

The next act relating to the Common School Fund was passed by the General Assembly at its regular session of 1861 (see Acts Reg. 1861, p. 68), to wit:

"An act to provide for a general system of common schools, the officers thereof and their respective powers and duties, and matters connected therewith, and for the establishment and regulation of township libraries, and to repeal all laws inconsistent therewith." Approved March 11, 1861.

The act repeated the act of 1855, relative to the composition of the Common School Fund, except by a ruling that its repealing feature affected the law of 1841, which provided that all "unclaimed fees for witness, juror, commissioner or any officer, who should not have duly demanded same, should be paid annually to the school commissioner, to be loaned by him for the benefit of the township schools of his county."

The act was interpreted to mean that these "unclaimed fees" accrued, under the act, to the State's Common School Fund, instead of that of the county where made.

The next act relating to the subject was that approved March 6, 1865, entitled:

"An act to provide for a general system of common schools, the officers thereof and their respective powers and duties and matters properly connected therewith, and prescribing their fees for certain officers, therein named, and for the establishment and regulation of township libraries, and to repeal all laws inconsistent therewith, and providing penalties therein prescribed."

The files and records in the office of the Superintendent of Public Instruction of the years 1856 to 1865, inclusive, are found to be incomplete and meager.

At the special session of 1865, under the act approved December 21, 1865, provisions were made to put that office on a systematic business basis and to determine the actual condition of the Congressional Township Funds of each county and to establish the amount of the Common School Fund of the State.

This act is entitled, to wit:

"An act requiring county auditors to make examination of the records in relation to school funds, and make report, and providing compensation therefor, and declaring an emergency."

Section 2 required the county auditor to forward such report to the Superintendent of Public Instruction on or before the third Monday in June, 1866, for his approval, and when approved, to be recorded in his office, and to notify the county auditors of such approval; "and said statements, when so approved, shall be taken as conclusive evidence of the facts therein contained."

Twenty-four years after the passage of the act the clause, "shall be taken as conclusive evidence of the facts therein contained," at May term, 1889, of the Supreme Court, was declared to be unconstitutional. This in the case of Board of Commissioners vs. State ex rel. Michener, taken up from Howard circuit court.

Under date of February 15, 1866, Superintendent of Public Instruction George W. Hoss sent out his official request to county auditors as authorized under the act of December 21, 1865, for reports of condition of school funds, which, in time, were accepted and recorded in his office.

These recorded accepted reports of 1866 are the basic amounts used by the Superintendent of Public Instruction, and in our investigation have been checked, proven and corrected, and the balances from the third Monday in June, 1866, to May 31, 1917, have been proven, and are shown in the several schedules by funds and counties in our report herewith.

A history of the make-up and origin of the several funds comprising the Common School Fund of the State follows:

The U. S. Surplus Revenue.

During the presidential term of Jackson, in the year 1835, the United States Treasury found itself free from debt, having paid the claims of the two wars with England and the purchase money for Louisiana, and held a surplus of some \$42,000,000 in its possession. After several months of debate in Congress, on the motion of Daniel Webster, in the Senate, an act was passed providing:

"That the money which shall be in the Treasury of the United States on January 1, 1837, reserving \$5,000,000, shall be deposited with each of the several States, in proportion to their representatives in the Senate and House of Representatives of the United States, as shall by law authorize their treasurers, or other competent authority, to receive the same on the terms hereinafter specified, and to be paid in four installments."

The terms were to be: An official receipt and the obligation of each State to return and pay back such deposit on the demand of the Secretary of the United States Treasury in sums not to exceed \$10,000 at any

one month, without previous notice of thirty days, for every additional \$20,000, which at any time may be required.

The act was approved June 23, 1836.

Under act of the General Assembly, approved December 21, 1836, the State Treasurer was authorized to receive and receipt for the amount to which the State was entitled, and under Section 2 of the act provided:

"That the State of Indiana hereby irrevocably pledges her faith to the United States that she will faithfully keep and repay the said moneys, and every part thereof, from time to time, whenever the same shall be required by the Secretary of the Treasury, for the purposes mentioned in said act of Congress, and upon the conditions therein named."

Under an act of the General Assembly, approved February 6, 1837, it was provided that one-half of said revenue shall be funded in the respective organized counties of the State and distributed upon the number of polls for the year 1836.

Agents for each county were to be annually appointed by the General Assembly, who were to loan these distributions, and to turn the interest collected over to the school commissioner of his county for distribution to the townships for school purposes.

Section 28 provided that the remaining half to be subscribed and paid over as stock on the part of the State for additional branches of the State Bank, and that any part of the State's money remaining unapplied was to be loaned out by the sinking fund commissioners, under the restrictions and regulations governing the loans of the Sinking Fund.

Under the Federal act \$37,561,205 were to be "deposited" with the twenty-six existing States of the Union, of which Indiana's share was to be four installments of \$286,751.48, in all \$1,147,005.92.

The old cash blotter of former State Treasurer Palmer shows the receipt of the first installment, \$286,751.48, under date of January 25, 1837. February 11, 1837, the second installment was paid; and the third installment was paid to the treasurer on June 9, 1837. The three payments were made through the branches of the state bank at New Albany, Madison and Lawrenceburg, and amounted in all to \$860,254.44.

The fourth installment, by reason of the depleted condition of the United States Treasury, was never "deposited," and by an act of Congress in 1839 it was permanently postponed.

The records show that the third installment of \$286,751.48 was paid over to the sinking fund commissioners.

The act of February 6, 1837, provided for a distribution to "all counties formed at this time." Jasper, Pulaski, Starke and Whitley, each erected in the year 1835, for some reason, did not participate in the distribution.

Blackford, erected from Jay in 1838, received from the parent \$694.92; Ohio, erected from Dearborn in 1844, received from the parent \$3,330.33.

Dekalb and Wells, erected in 1835, and Lake in 1836, did not receive their shares with the others, and not until by a special law, approved January 24, 1842, when the State Treasurer was authorized to

collect the surplus revenue and pay to the county agents of those counties the allotted amount to each, \$2,125.60.

Benton, erected in 1840; Tipton and Howard (formerly called Rich-ardville) in 1844, and Newton in 1859, were not participants in the United State Surplus Revenue Fund.

In all \$573,502.45 were distributed, as shown by our schedules here-with.

The Revised Statutes of 1843 recites:

"Sec. 92. The surplus revenue shall, as heretofore, consist of the moneys deposited by the United States which was distributed by the State under the act of 6th of February, 1837."

"Sec. 97. The several counties shall be held liable for the preserva-tion of said fund, and the annual interest thereon, at the rate estab-lished by law."

In the makeup of the 1866 adjustment of the Common School Fund, losses made on account of the United States Surplus Revenue Fund prior to 1843 in twenty-one counties, amounting to \$21,554.37, were allowed as a deduction.

Later, under act approved March 7, 1873, Scott was allowed to cor-rect for losses prior to 1843 in the sum of \$2,767.63, and Wayne, under the same act, in the sum of \$3,617.04. Making a total deduction account of losses prior to 1843 of \$27,939.04.

There are two more items of deduction in our schedules which do not belong to the United States Surplus Revenue Fund, to wit: Parke county, seminary claims, 1851, deducted \$2,962.08; and Hendricks county, an erroneous credit of funds \$180, "by order of court," making a total deduction, as per our schedules, of \$31,081.12.

That part of the fund handled by the sinking fund commissioners will have mention under the caption of "The Sinking Fund."

Bank Tax Fund.

This fund was created under the act of January 28, 1834, by which was granted a charter to the State Bank of Indiana.

This institution was to operate for twenty-five years and one-half of the stock was subscribed for and owned by the State of Indiana, the other moiety by citizens of the State, resident in the districts where branches were to be located.

Section 15 recites: "There shall be deducted from the dividends, and retained by the bank, each year, the sum of twelve and a half cents on each share of stock, other than that held by the State, which shall constitute part of the permanent fund to be devoted to purposes of com-mon school education, under direction of the General Assembly, and shall be suffered to remain in bank and accumulate until such appropriation by the General Assembly, and said tax shall be in lieu of all other taxes and assessments on the stock in said bank."

By a joint resolution of the General Assembly, approved February 18, 1839, it was made the duty of the State Bank, and its several branches, to pay over to the Treasurer of State all money on hand arising from the tax on shares of individual stockholders of the State Bank

of Indiana; the State Treasurer to loan such fund, as other moneys in his hands, for school purposes.

The report of the Auditor of State for 1859, the year of the expiration of the charter of the bank, shows that the total tax thus received from the State Bank and its branches was \$80,482.05.

Under an act approved January 12, 1845, the Treasurer of State was required to make annual apportionments to the several counties of the Bank Tax Fund (and of the Saline Fund).

The act also provided that the counties should be liable to the townships for the preservation of the fund, and declaring it to be a common school fund.

Our investigation shows that for the years 1845 to 1853, inclusive, \$55,959.30 was distributed to the several counties as shown in our schedules herewith, the balance of the tax being later merged with the Sinking Fund and distributed as such.

The Saline Fund.

At the Corydon Convention, concluded June 29, 1816, one of the items in the proposal of the United States Congress to the convention was the grant of thirty-six sections of lands containing salt springs, with the adjacent land to work them. This proposal was accepted by the convention and later thirty-five sections were located in the county of Orange, at French Lick, together with smaller tracts located in Washington, Dubois, Monroe and Brown counties, and were known as "the Saline Lands."

The salt springs were worked without success for several years, when, at the 1832 session of the General Assembly, a memorial was addressed to Congress, praying to sell the lands "for the purposes of education."

By an act of Congress, approved July 3, 1832, the prayer of the memorial was granted, with the proviso:

"That the Legislature shall not authorize a sale of the said land at a less price than that at which public lands are sold at private entry."

Under an act of the General Assembly, approved February 2, 1833, the saline lands were placed upon the market by the appointment of commissioners and appraisers.

The choice lands were sold, and in 1852 the General Assembly again memorialized Congress to permit the lands to be sold at a less price.

Congress, under an act approved July 12, 1852, repeals her act of 1832 and grants the prayer of the petition.

Under provisions of an act approved May 20, 1852, the saline lands remaining unsold were placed under the care and supervision of the auditor of the county where they were located.

Later, under an act approved March 1, 1855, the auditors were directed to offer at public sale all saline lands remaining unsold and all not sold to be subject to public entry.

Under the same act, providing for the apportionment of the Bank Tax Fund, approved January 12, 1845, the Treasurer of State was required to make annual appropriations of the Saline Fund to the several

counties, making the county liable to the townships for the preservation of the fund, and declaring it a common school fund.

Our investigations show that \$48,849.57 was distributed to the counties during the years 1845 to 1853, as are shown in our schedules here-with.

Later the proceeds were merged with the Sinking Fund and distributed as such.

The Seminary Fund.

Article IX, Section 2 of the 1816 Constitution reads: "It shall be the duty of the General Assembly, as soon as circumstances will permit, to provide by law for a general system of education, ascending in a regular gradation from township schools to a state university, where tuition shall be gratis and equally open to all."

Two years later the State Legislature passed a "County Seminary Law." In course of time many laws were passed, but as the only legislated accretion or support was through fines paid for breaches of the peace laws and from the "conscience money" which was paid by the Friends, who were opposed to militia duty. The seminary, or secondary, process of schools was not popular. Thus at the time, 1851, of the framing of the second constitution it can be seen, particularly in the "Constitutional Debates," that the county seminary was unpopular with the country members, who denounced it as an "advanced district school for the benefit of the county seat." With this feeling it can easily be seen why the 1851 delegates framed their constitution so as to include the sale of seminaries and included the Seminary Fund in the Common Fund.

On June 12, 1852, the General Assembly legislated and ordered the sale of all county seminaries, and that the proceeds, after deducting the necessary expenses and amount due to individuals for advances made, should be placed by the treasurer to the credit of the "Common Fund."

The Governor of Indiana, Joseph A. Wright, in his message to the 1851-2 Legislature, estimated the proceeds of such sales at \$100,000. Our reckoning on the reported sales, as per makeup of 1866, is \$101,587.94.

In the Supreme Court, November term, 1862, the act of June 12, 1852, in Edwards vs. Jaggers et al., 19 Ind. 407, Appeal from Switzerland County, the constitutional provision relating to sale of seminaries was declared void and unconstitutional, as being contrary to the tenth section of the first article of the United States Constitution, in impairing the obligations of contracts.

In another case the Supreme Court, May term, 1863, in Heaton vs. Board of Commissioners, Randolph County, 20 Ind. 398, Appeal from Randolph County, it was held that neither the constitutional nor statutory provisions referred to abolish the seminary corporations, but continue them in existence, at least until they actually sold and vested its property in the purchaser.

No further legislation or court decisions appear, and the several counties waived their rights as determined by the two decisions.

As a matter of local historical information we deem it wise to include the following school and seminary data, obtained from the local laws:

- 1816. December 27, Harrison county. Seminary incorporated.
- 1820. January 11, Jefferson county. Madison Academy to increase number of trustees.
- 1820. January 20, State Seminary incorporated at Bloomington.
- 1820. January 20, Seminary township land controlled by a superintendent.
- 1823. January 9, Dearborn county. Seminary incorporated.
- 1824. January 2, Knox county: "Whereas, It is represented to this General Assembly that the Vincennes University, incorporated in the year 1807, did, by an act of incorporation, sell a quantity of land appropriated by Congress, for the use and support of a public school, in the district of Vincennes. With the proceeds of the said sale a building was erected at Vincennes for the use of said university, and which said building is rapidly decaying for want of funds to repair the same; therefore, That said university be and is hereby adopted as the county seminary of Knox county."
- 1824. January 2, Washington county. Salem Grammar School incorporated.
- 1825. February 7, Union county. Seminary established.
- 1825. February 12, Knox county. Supplemental act concerning seminary. Prosecuting attorneys to examine condition of all county seminaries.
- 1826. January 13, Dearborn county. Cambridge Academy incorporated.
- 1826. January 21, Gibson county. Seminary incorporated.
- 1826. January 21, Orange county. Seminary incorporated.
- 1827. January 26. County seminaries established in Wayne, Franklin, Henry, Rush, Randolph, Allen, Vigo, Daviess, Martin, Madison, Hamilton and Sullivan by their circuit courts.
- 1827. January 24, Washington county. Seminary incorporated.
- 1827. Harrison county. Seminary incorporated.
- 1827. January 23, Knox county authorized to appoint trustees.
- 1827. January 27, Fayette county. Seminary incorporated.
- 1827. January 26, Clark county. Seminary incorporated.
- 1828. January 24, Indiana College at Bloomington incorporated.
- 1828. January 21, Gibson county. Direct tax for county seminary.
- 1828. January 24, Knox county. Laws for government of seminaries.
- 1828. January 19, Switzerland county. Seminary incorporated.
- 1828. January 24, loan office established to loan seminary funds.
- 1828. January 28, general law as to seminaries already established.
- 1828. December 18, Switzerland county. Seminary act amended.
- 1829. January 1, Cass county. Eel River Seminary incorporated.
- 1829. January 6, Jefferson county. Hanover Academy incorporated.
- 1829. December 30, Rising Sun. Seminary Society incorporated.
- 1829. December 31, Eugene Seminary incorporated.
- 1829. December 25, Clark county. Seminary act. January 26, 1827, amended.
- 1830. January 22, Franklin county. Seminary incorporated.
- 1830. January 11, Jefferson county. Seminary Society incorporated.
- 1830. January 29, Union county. Seminary trustees authorized to execute a deed.

- 1830. January 18, Greencastle. Seminary Society incorporated.
- 1830. January 4, Crawfordsville. Seminary of Learning incorporated.
- 1830. December 24, Leavenworth. Seminary incorporated.
- 1831. January 8, Lawrence county. Seminary incorporated.
- 1831. January 29, Shelby county. Seminary incorporated.
- 1831. February 10, First school society in Fayette county incorporated.
- 1831. February 4, Cass county. Name changed to "Cass County Eel River Seminary Society."
- 1832. January 24, Pike county. Trustees authorized to collect money.
- 1832. February 3, Franklin county. Law January 22, 1830, amended.
- 1832. January 26, Decatur county. Seminary incorporated.
- 1832. January 24, Greene county. Seminary incorporated.
- 1832. February 8, repeal Section 10 of Seminary Law of February 4, 1831.
- 1833. January 19, Greene county. Seminary to have fifteen trustees.
- 1833. January 22, Orange county. Seminary trustees to pay \$30.00, account of remitted fines.
- 1833. January 29, Monroe county. Female Seminary incorporated.
- 1833. January 24, Floyd county. Christian College at New Albany incorporated.
- 1833. February 2, act amending seminary laws.
- 1833. February 2, Union county. Seminary trustees' acts legalized.
- 1833. February 2, Exemption from militia duty on payment of \$1.00, which goes to the Seminary Fund.
- 1833. February 2, Western Union Seminary incorporated by Association of Universalists.
- 1833. February 1, Posey county. Seminary incorporated.
- 1833. February 2, Liberty School Society incorporated.
- 1833. February 2, Scott county. Seminary trustees to loan money.
- 1834. January 30, Perry county. Seminary incorporated.
- 1834. February 1, Switzerland county. Seminary incorporated.
- 1834. December 28, Monroe county. Female Seminary incorporated.
- 1834. January 15, Wabash Manual Labor College and Teachers' Seminary incorporated.
- 1834. December 23, Morgan county. Seminary trustees authorized to loan seminary funds.
- 1835. February 7, Crawford county. Seminary incorporated.
- 1835. January 16, Sullivan county. Carlisle School Society incorporated.
- 1835. January 26, Wayne county. Richmond Educational Society incorporated.
- 1835. January 22, Dearborn county. Seminary incorporated.
- 1835. February 6, Posey county. New Harmony Manual Labor Co., New Harmony, incorporated.
- 1835. February 7, Franklin county. Amendment to County Seminary. Approved February 3, 1832.
- 1835. February 6, Tippecanoe county. Olive Branch School Society incorporated.
- 1835. February 6, Clark county. Amend act of January 28, 1824, as to Clark Grant.

- 1835. January 26, Switzerland county. To amend act of February 1, 1834.
- 1835. January 26, to regulate Marion County Seminary.
- 1836. February 8, "The Western Scientific and Agricultural College" incorporated.
- 1836. February 5, Crawford county. Amendment act of February 7, 1835.
- 1836. January 26, Montgomery county. Crawfordsville Seminary Act repealed.
- 1836. January 23, act to incorporate Vincennes Academy.
- 1836. February 5, Parke county. Seminary incorporated.
- 1836. February 1, Rush county. Seminary incorporated.
- 1837. January 21, Western University incorporated.
- 1837. January 10, Asbury University incorporated at Greencastle.
- 1837. January 27, Carroll county. Seminary incorporated.
- 1837. January 7, Peru Collegiate Institute incorporated.
- 1837. February 4, New Albany Seminary incorporated.
- 1837. February 2, Clay county. Seminary incorporated.
- 1837. February 6, Hendricks county. Seminary incorporated.
- 1837. February 2, Vevay Seminary act amended.
- 1837. February 2, Porter county. Seminary incorporated.
- 1837. January 20, St. Joseph's Manual Labor Collegiate Institute incorporated (at Portage, St. Joseph county).
- 1837. Act relative to Carlisle Seminary.
- 1838. February 17, the northwest quarter of University Square in Indianapolis to be used for Indianapolis Female Institute after Lutheran Church trustees give release.
- 1838. February 17, Rush county. Seminary act amended.
- 1838. February 17, Clay county. Seminary act in part repealed.
- 1838. February 7, Morgan county. Seminary incorporated.
- 1838. February 1, Floyd county. Greenville Seminary incorporated.
- 1838. February 17, Laporte University incorporated.
- 1839. February 5, act relative to Clay County Seminary. One trustee to be elected in each township and authority to borrow money.
- 1839. January 29, Tippecanoe county. Board of trustees of county seminary authorized to borrow money necessary for erection, completion and put in operation.
- 1839. February 18, Perry county. All seminary funds to be loaned out to accumulate fund sufficient to construct a county seminary.
- 1839. February 12, Morgan county. Acts of trustees held Christmas, 1838, legalized.
- 1839. February 14, Shelby county. County commissioners authorized to loan any amount which will not embarrass county revenue to trustees Shelby County Seminary at 6 per cent.
- 1839. February 18, Union county. By reason of state of decay of the county seminary authority is given to sell, release and rebuild.
- 1840. February 24, Clay county. Seminary at Bowling Green is reorganized and powers enlarged.
- 1841. February 4, Randolph county. Trustees of county seminary empowered to grant extension to contractor to complete the erection of building.

- 1841. January 9, Knox county. Saint Gabriel College incorporated.
- 1841. February 13, Orange county. Seminary divided.
- 1841. February 10, Daviess county. Seminary incorporated.
- 1841. February 13, Orange county. Seminary divided from Gibson. Act January 21, 1836, amended.
- 1842. January 29, Franklin county. Seminary prevented to be used as district school.
- 1841. December 31, Washington county. Act January 24, 1837, repealed.
- 1842. January 21, St. Joseph county. Seminary trustees empowered to sell lot.
- 1842. January 29, Tippecanoe county. Seminary trustees empowered to sell land.
- 1842. January 29, Union county. Seminary trustees authorized to borrow money.
- 1842. January 29, Daviess county. Seminary act amended.
- 1842. January 6, Gibson county. Seminary divided from Orange.
- 1842. January 20, Laporte University incorporated.
- 1843. February 11, Crawford county. Seminary act revived and amended.
- 1843. February 9, Tippecanoe Academy incorporated.
- 1843. February 2, Perry county. Seminary act January 30, 1834, amended.
- 1844. January 15, Crawford county. Act repealed.
- 1844. December 25, Hanover College rechartered.
- 1845. January 13, amendment to charter of Notre Dame du Lac at South Bend.
- 1845. January 8, Lawrenceburg Seminary of Learning incorporated.
- 1845. January 13, Monroe county. Female Seminary, January 22, 1833, amended.
- 1846. January 14, Female Seminary at St. Mary's-of-the-Woods, in Vigo county, incorporated.
- 1846. January 19, amendment to act January 20, 1842, "Laporte University" to be styled "Indiana Medical College."
- 1847. January 27, Perrysville Seminary, Vermillion county, incorporated.
- 1847. January 23, Public seminary at Aurora incorporated.
- 1847. January 25, acts of trustees Morgan County Seminary (February 7, 1838,) legalized.
- 1848. February 14, Laporte Female Seminary incorporated.
- 1848. February 16, Princeton Female Seminary incorporated.
- 1849. January 5, Henry county. Seminary incorporated.
- 1849. January 15, Rushville Female Institute incorporated.
- 1849. January 16, Clark University, Jeffersonville, incorporated.
- 1849. January 15, Male and Female Institute, Lawrenceburg, incorporated.
- 1850. January 16, Indiana Asbury Female College incorporated.
- 1850. January 17, the "Goodwin Female Institute of Lafayette" incorporated.

- 1850. January 12, Hartsville Academy, Bartholomew county, incorporated.
- 1850. January 14, Presbyterian Female College, Salem, incorporated.
- 1850. January 19, Cloverdale Seminary, Putnam county, incorporated.
- 1850. January 19, Congressional Township No. 19, in Delaware and Henry, incorporated for the encouragement of free schools.
- 1850. January 13, amendment to act of Anderson Collegiate Institute.
- 1851. January 15, amendment to act January 10, 1837, Indiana Asbury University.
- 1851. January 20, Ayers University and Anderson Collegiate Institute, at New Albany, consolidated and incorporated.
- 1851. February 3, Indiana Female College incorporated at Dover Hill, else at Harrisonville.
- 1851. February 8, Hartsville Academy to be called Hartsville University.
- 1851. February 5, Plainfield Seminary, Hendricks county, incorporated.

The local laws also disclose the following temperance legislation, with penalties to be paid to the Seminary Fund:

- Boone County, February 17, 1838. Town of Lebanon authorized to issue license. Penalty, \$3.00 to \$50.00—\$3.00 to \$20.00 for the town; \$5.00 to \$50.00 for the seminary.
- Bartholomew County, February 6, 1839. Town of Columbus to require a license. Penalty, \$5.00 to \$50.00 for the seminary.
- Carroll County, February 17, 1838. Town of Delphi to require license, except as to tavern keepers. Penalty to seminary, \$5.00 to \$50.00.
- Clark County, February 6, 1837. Town of Bethlehem to require license. Penalty to seminary, \$5.00 to \$20.00.
- Clark County, January 14, 1839. Town of New Washington to require license to all who applied. Penalty to seminary, \$2.00 to \$10.00.
- Floyd County, February 3, 1832. Town of New Albany authorized to license, \$3.00 to \$10.00. Penalty, \$5.00 to \$50.00 for the county seminary.
- Gibson County, February 14, 1838. Town of Princeton to require license at \$50.00 to \$100.00. Penalty to seminary, \$10.00 to \$500.00.
- Greene County, February 2, 1837. Town of Bloomfield to require license, \$5.00 to \$25.00. Penalty to seminary, \$5.00 to \$50.00.
- Hancock County, February 6, 1837. Town of Greenfield to require license, \$1.00 to \$10.00. Penalty, \$3.00 to \$20.00 for the town, \$5.00 to \$30.00 for seminary.
- Henry County, February 17, 1838. Town of Raysville to require license, \$10.00 to \$50.00. Penalty, \$3.00 to \$20.00 for the town; \$10.00 to \$50.00 for seminary.
- February 17, 1838. Also town of Greensboro to require license, not less than \$5.00. Penalty not less than \$3.00 nor more than \$50.00 for the county seminary.
- Hendricks County, February 11, 1839. Town of Danville to require license. Penalty, \$5.00 to \$50.00 for the seminary; \$5.00 to \$100.00 for the town.

Jefferson County, February 4, 1831. By the charter to the town of Madison no one prohibited from selling less than a quart or keep a tippling house without license at \$5.00 to \$50.00. Penalty, \$10.00 to \$100.00, for use of the county seminary.

Johnson County, February 15, 1838. Town of Franklin permitted to charge license not less than \$50.00. Petition of two-thirds of legal voters of the town, no license to be given. Penalty, \$50.00 to \$100.00 to the town, \$5.00 to \$50.00 for the seminary.

Knox County, January 27, 1836. Borough of Vincennes authorized to exact a borough license, \$5.00 to \$50.00. Penalty, \$20.00 to \$100.00 for the use of the county seminary.

Morgan County, February 17, 1838. Town of Martinsville authorized to exact a license for a year or less at \$10.00 to \$100.00. Penalty, \$5.00 to \$50.00 for the town; \$10.00 to \$100.00 for the county seminary.

Marion County, February 5, 1836. Town authorized to require license, \$5.00 to \$50.00. Penalty, \$10.00 to \$100.00 for the county seminary.

Perry County, February 1, 1836. Town of Rome authorized to license at \$5.00. Penalty not to exceed \$50.00, for the benefit of the county seminary.

Shelby County, February 6, 1837. Town of Shelbyville authorized to license, \$3.00 to \$50.00. Penalty, \$3.00 to \$20.00 for the town; \$5.00 to \$50.00 for the county seminary.

Spencer County, February 15, 1838. Town of New Boston to require license, \$3.00 to \$50.00. Penalty, \$3.00 to \$20.00 for the town; \$5.00 to \$50.00 for the seminary.

Also February 15, 1838. Town of Rockport to require license at \$5.00. Penalty not over \$50.00, to the county seminary.

Tippecanoe County, February 6, 1837. The city of Lafayette authorized to require license at \$200.00. Penalty, \$5.00 to \$50.00 for the county seminary.

The Revised Statutes of 1838, Chapter LIII, includes a law, approved February 17, 1838, for the appointment of an inspector by the board doing county business, and provides for the inspection, grading and branding barreled salt, flour, pork and tobacco. Any erasure or alteration of such inspector's brand, upon conviction, is liable to a fine of \$50.00, one-half to the prosecutor and one-half to the use of the county seminary.

Swamp Lands.

These lands, 1,252,708.21 acres, selected as swamp and overflowed lands, under the act of Congress, approved September 28, 1850, are situated in seventy-two counties of the State.

Under the provision of acts approved February 14, 1851; May 29, 1852; June 14, 1852; March 4, 1853, and subsequent acts, these lands were put upon the market and sold at \$1.25 per acre.

Our investigation covered a period of fifty-nine years, and the abstracting of over 35,000 tracts of lands.

The total proceeds of sales were.....	\$1,763,251	16
Total disbursements	1,694,279	26

Net gain to Common School Fund..... \$68,971 90

Which has been distributed to the several counties, viz.:

Included in the non-negotiable note of 1873, which was dis-		
tributed in 1889.....	\$38,077	59
Distributed in 1908	27,395	30
Distributed in January, 1917.....	3,499	01

Total \$68,971 90

All of these moneys have been merged into the Sinking Fund and have been distributed under that head.

The Sinking Fund.

This fund was created under the act to establish the State Bank of Indiana, approved January 28, 1834.

Section 113 of the act created a fund to be called the Sinking Fund, to consist of all unapplied balances of the loans procured on the part of its stock in the bank, or for the purpose of being loaned to stockholders to meet their payment of stock installments; the semiannual payments of interest on stock loans, and the sums received in payment for same; the dividends accruing to the State's shares, and to other stockholders as shall be paid by loans made by the State and not repaid by the stockholders.

Section 114 provided for the profits of the State Bank, which under the 1851 Constitution becomes a parcel of the Common School Fund. It is as follows: "Sec. 114. The principal and interest of said Sinking Fund shall be reserved and set apart for the purpose of *liquidating and paying off the loan or loans* and the *interest thereon*, that shall be negotiated on the part of the State for the payment of its stock in the State Bank, and the second and third installments on the shares of the other stockholders in said bank, *and shall not be expended for any other purpose*, until said loan or loans, and the interest thereon, and incidental expenses shall have been fully paid; and after the payment of said loan or loans, the interest and expenses, the residue of said fund shall be a permanent fund, and appropriated to the cause of common school education in such manner as the General Assembly shall hereafter direct."

As before mentioned, by the act, the capital was fixed at \$1,600,000 in \$50 shares, of which the State subscribed for and owned one-half, and the charter was to continue until January 1, 1859.

Section 115 provided that the president and directors on the part of the State, all of whom were selected by the General Assembly, should constitute a standing board of commissioners of the Sinking Fund.

The charter of the State Bank expiring on January 1, 1859, by an act approved January 15, 1859, provisions were made to continue the operations of the Sinking Fund by creating a Board of Sinking Fund Commissioners, consisting of a president and four commissioners, to be

elected by the General Assembly, and the former board required to make a full and final settlement with the Governor, Auditor and Treasurer of State.

Under an act approved March 1, 1859, the first distribution of the Sinking Fund was made to the counties, based upon the enumeration listed for school purposes, and it was declared that from and after the distribution the Sinking Fund Commissioners should cease to be.

The new board was continued until the General Assembly, by an act, approved March 11, 1867, when the custody and management of the Sinking Fund was transferred to the Auditor of State.

The distribution to counties ordered by the act of 1859, by our investigation and as shown in our schedules herewith, amounted to \$350,942.63.

To equalize as to former distributions of United States surplus revenue, bank tax and saline funds the following counties did not participate in the 1859 distribution, viz: Allen, Fayette, Fountain, Gibson, Jefferson, Knox, Lawrence, Montgomery, Putnam, St. Joseph, Union, Vanderburgh, Vermillion and Wayne.

NOTE: Newton county had not been erected until this year, 1859.

To prove the assertion that the management was honest, a business-like and successful handling of these funds by the two boards of commissioners from 1834 to 1867, inclusive, we record that the balance sheet of the retiring board, on October 31, 1867, shows a profit which accrued to the Common School Fund of \$4,647,016.17.

This amount included the augmentation of \$286,751.48 profits on account of their handling of the third installment of the United States surplus revenue, which was turned over to the Sinking Fund Commissioners in 1837.

A mention should be here made and credit given to the mover of the motion, in conference committee of the General Assembly of 1834, which resulted in a gain to the Common School Fund of the monumental sum of nearly \$5,000,000.

It was on the motion, in compromise, of Hon. John Beard, the member from Montgomery count.

In 1859 the State began to borrow the moneys of the several trust funds, for which, by several acts of the General Assembly, non-negotiable notes, bearing interest, were signed by the Governor and Auditor, held by the Treasurer and payable to the Common School Fund.

On October 3, 1871, non-negotiable bonds of the State amounting to \$3,666,845.88 had been issued and unpaid.

Under an act approved February 21, 1871, the act of 1867, relative to the investment of incoming funds in state stocks, was amended that such moneys should be distributed to the counties.

The distribution for 1871 was held up by injunction suits filed in the Marion circuit and superior courts, but upon appeal to the Supreme Court the Auditor of State was sustained by the court. (See Shoemaker, Auditor of State, et al. vs. Smith et al., 37 Ind., p. 122. Appeal from Marion Circuit Court.)

Under the confirmed act a distribution of the Sinking Fund was made by the Auditor of State, viz:

In 1872 \$569,147.04, as shown by our schedules herewith.

On October 31, 1872, the Auditor shows the total profits accruing to the Common School Fund to be \$4,753,763.76 from the Sinking Fund.

Under act approved March 11, 1873, all balances of trust moneys in the hands of the State belonging to the Sinking Fund, Saline Fund, Bank Tax Fund, Swamp Land Fund and estates without heirs, were consolidated in a non-negotiable note of \$176,573.42, payable to the Common School Fund.

A distribution to the counties was made during this year amounting to \$66,244.70, as exhibited in our schedules herewith.

No further distributions were made to the counties until 1889, the State paying interest on the \$3,904,783.22 of non-negotiable notes, an annual payment of \$234,286.99 paid into the common school revenue at 6 per cent. per annum.

By an act approved March 8, 1889, the Governor, Auditor and Treasurer were authorized to negotiate a twenty-year loan for \$3,905,000.00 to pay off the school debt of the State, to bear the rate of 3½ per cent. interest.

This loan was completed through the efforts of Governor Hovey, and the proceeds were distributed to the several counties, in the year 1889, the gigantic amount of \$3,904,783.22, as shown in our schedules herewith.

The next distribution of Sinking Fund was made under an act approved February 25, 1907, which was a clean-up of balances of old accounts connected with and belonging to the Common School Fund embracing "common school balance," "old Sinking Fund," "surplus revenue," "excess bid Sinking Fund," "sales common school lands" and "sales swamp lands," together with "unclaimed estates." The last item will have mention under another head.

This distribution was not made to the counties until the following year, and amounted to \$45,546.54, as shown in the schedules herewith.

Our analysis of the distribution shows a make-up of the following accounts:

United States surplus revenue.....	\$500 00
Sinking Fund	467 78
Excess bids, Sinking Fund.....	1,933 25
Saline Fund	1,293 94
State school lands	11,833 86
Swamp lands	27,395 30
Fines and forfeitures	400 00
Unclaimed fees	149 91
Veterinarian fees, excess	8 82
Miscellaneous	1,558 68
	<hr/>
	\$45,546 54

There were no further distributions made to the counties until January, 1917, and by reason of the mingling of a number of items in it, we have included this with the other "Sinking Fund" account.

Our analysis of the distribution shows a make-up of the following accounts:

State school lands	\$25,791	91
Swamp lands	3,499	01
Escheated estates	7,684	15
Unclaimed fees	106	42
Optometry fees, surplus	965	17
Hydrophobia fees, excess	3,410	25
Miscellaneous	286	73
		\$41,743
		64

This closes the distribution by the State to the several counties from 1837 to January, 1917, a total of \$4,978,407.77 for the eighty years.

However, in September, 1917, another distribution was made to the counties by the Auditor of State amounting to \$67,823.25.

While this does not come within the period of our investigation, yet we deem it wise to mention it, as it will appear on the Auditor's reports for the several counties to the Superintendent of Public Instruction of May 31, 1918.

Our analysis of this distribution shows a make-up of the following items:

Unclaimed estates	\$65,764	09
Sale of State lands	2,059	16
		\$67,823
		25

State School Lands.

The constitution provides an item of "all lands that have been, or may hereafter be, granted to the State where no special purpose is expressed in the grant and the proceeds of the sales thereof."

The moneys credited on account of sales of "School Fund lands" embrace what is called the "Beaver Lake lands," the "Michael G. Bright lands," the "Kankakee Meander lands," "Meander lands of receded inland lakes" and "Reclaimed lands, shore of Lake Michigan."

In the United States Land Survey of Indiana appears a large lake situated in Newton county, called Beaver lake, which contained over 17,000 acres in area.

Two men, one of them a former state official, bought all of the lands fringing the lake under the swamp land act.

These parties, under a claim of riparian ownership, proceeded to drain the lake, it being found that there was a forty-foot fall to the Kankakee river, four miles northwesterly.

Later, Michael G. Bright became owner of a moiety of these lands when they were subdivided into forty-acre tracts, and he as surety to the State for the former official, the State became owner, by transfer, of all unsold tracts of the Beaver Lake subdivision, together with other lands, which, when sold, a portion of the proceeds went into the School Fund.

The "Kankakee Meander lands" comprise the land lying between the meander line, surveyed in 1833, of the Kankakee river and the present shore line of that river, which has receded by drainage of the stream. A

considerable quantity of the meander land has been sold by the State, and the title to other tracts is now being tested in the local courts in the celebrated "Tuesburg Land Company" case.

All proceeds of sales have been credited to the State school lands.

The meander lands of receded inland lakes are of the same nature as the Kankakee meander lands, being the area lying between the United States Survey meander line and the present shore line of such lakes. The proceeds of sales, though few, have gone to the credit of State school lands.

The proceeds of the last three accounts have been mingled on the books of the Auditor of State as "State school lands," but total \$34,-322.06, and were distributed to the counties under the mingled Sinking Fund, to wit:

\$11,838 86.	Distributed in 1908.
22,483 28.	Distributed in January, 1917.
<hr/>	
\$34,322 14	

In addition \$485.80 was distributed in September, 1917, which is not included in this report.

The "Reclaimed land, shore of Lake Michigan," are paid for at the rate of \$50 per acre, agreeably to the act approved March 2, 1907.

The act allows owners along the shore line to reclaim these lands and the proceeds, under an opinion of the Attorney-General, have been credited to the State school lands.

Our investigation shows proceeds of sales of these to be \$3,308.71, which was included in the distribution of January, 1917.

In addition there was \$1,573.36 distributed September, 1917, which is not included in this report.

Escheated Estates.

This constitutional item of the Common School Fund has appeared on the ledgers of the Auditor of State since 1828, and our investigation in 1916, covering eighty-eight years, shows the account under the headings, "Estates Without Heirs," "Escheated Estates" and "Unclaimed Estates." The Revised Statutes of 1824 make the first provision of these estates to be appropriated to the Common School Fund of the county where the estate was situated, and thus remained the law under the old constitution.

Under the constitution of 1851 the escheats accrued to the State's Common School Fund.

Under the provision of an act approved February 25, 1907, the Attorney-General was directed to institute suit in the Marion Superior Court against all known or unknown heirs, whose estates are carried on the treasurer's books as "Unclaimed Estates," and all remaining after a lapse of five years should become a part of the Common School Fund.

Prior to 1916, the time of our investigation, but one credit had been made under the constitutional provision, viz: April 25, 1873, \$17,066.55, which amount was included in the non-negotiable note, \$176,573.42, of the State to the Common School Fund.

Another amount, \$7,684.15, was included in the distribution of January, 1917.

This was invoked as a result of our investigation. Our investigation of 1916 resulted in a showing of a balance for clearance of title of \$63,058.54, which was included in the distribution of September, 1917, and is not embraced in the fund covered for the period of this report.

In addition to the above, the sum of \$41,806.11 remains as a balance of collections collected prior to April 30, 1916.

It was held by the Supreme Court in a case taken up from Knox county, under Section 2, in Article VIII of the Constitution, "It is the fund to be derived from the sale of the escheated real estate and not such real estate itself, which becomes part of the Common School Fund." State ex rel. Attorney-General vs. Meyer, 63 Ind., p. 33.

Corporation Taxes.

The closing item in the constitutional provisions is, "Taxes on the property of corporations that may be assessed by the General Assembly for common school purposes."

The only mention where the State attempted to exercise this constitutional right to collect a corporation tax, after a prolonged fight in the highest courts, resulted in a failure.

On January 26, 1847, the General Assembly gave a charter to the Terre Haute and Richmond Railroad. One of the provisions in the charter was that after the earnings should reach the full amount invested and ten per centum thereon, and after other conditions, the Legislature might regulate tolls and freights not to exceed fifteen per centum and the surplus, if any, should be paid over to the Treasurer of State for the use of the Common School Fund.

In 1851, the Legislature allowed the company to abandon that portion of the chartered road from Indianapolis to Richmond.

As early as 1867, the matter began to take shape, and in 1872 proceedings were started in the Putnam Circuit Court to collect the tax, with a mistrial, on change of venue, in the Owen Circuit Court.

This railroad case became a chronic matter of public and legislative discussion, but it was not until 1897 that the matter became at issue in the Marion Superior Court, through the efforts of Attorney-General Ketcham against the Indianapolis and Terre Haute Railroad.

This case resulted in a judgment against the company for \$913,000. An appeal to the Supreme Court was taken by the company and the judgment was affirmed by the court in 159 Ind., p. 438.

The company then took an appeal to the U. S. Supreme Court, where the cause was decided May 31, 1904, "that the original charter having been surrendered, the Legislature could not therefore impose an obligation upon the company by virtue of power contained in the surrendered charter." (See 194 U. S. 579, T. H. & I. R. R. Co. vs. Indiana ex rel. Ketcham.)

Attorney-General Ketcham attempted to amend the complaint in the Indiana Supreme Court, but the court held that the decision in the U. S. Supreme Court was binding on the Indiana court. (166 Ind., p. 580. State, ex rel. Ketcham, vs. T. H. & I. R. R. Co.

Fines and Forfeitures.

One of the constitutional items accruing to the Common School Fund is "from fines assessed for breaches of the penal laws of the State." Under this act this becomes a local matter in the county where the fine is assessed and paid, and is reported in the annual report of the Auditor to the Superintendent of Public Instruction. Our investigation shows that the accretion to the fund since 1852 is the enormous sum of \$3,586,834.92.

The blank furnished by the Superintendent of Public Instruction also includes the item, "Amount since received from all other sources." This, in the earlier reports, appears to have been a dumping place for receipts by the county auditor, and no doubt the amount determined in our investigation, \$246,662.84, contains amounts covering "fines and forfeitures," which could not be identified.

STATUTORY ACCRETEIONS.

In addition to the constitutional provisions there are a number of statutory provisions which are in favor of the Common School Fund, which will now have mention.

Michigan Road Land Funds.

By an act approved June 18, 1852, all the funds then on hand denominated Michigan road land funds, in the hands of the Treasurer of State, and all funds hereafter coming into the hands of the Treasurer from the sale of any unsold Michigan road lands, shall hereafter constitute a part of the Common School Fund.

These lands were embraced in a treaty, October 23, 1826, as a donation of 169,680 acres, with the Pottowottomie Indians to construct a road, 100 feet in width, from Lake Michigan via Indianapolis to a convenient point on the river Ohio.

The road was laid out from Michigan City via Indianapolis, Greenburg, Napoleon to Madison, which was built from the proceeds of sales of the donated lands.

We have not been able to discover any accretions to the Common School Fund by the 1852 act.

However, in an investigation of the Michigan road lands, we found a tract of 80 acres from which the State has not parted its title, and which, when followed up, may result in an accretion to the fund.

Coroner's Find of Property.

Under an act of 1852 (2 R. S. 1852, p. 13), it was provided that money found on dead bodies, after one year, the county treasurer should loan same at interest at not less than seven per cent per annum, to be applied to common schools, and to be equally divided among the townships of the county.

This section was amended under an act approved March 13, 1913, so that such moneys which should not be called for within one year

from the time of receiving same, the Treasurer shall place the same to the credit of the Common School Fund, and further provided that where any such moneys are loaned out, said money, principal and interest, shall become a part of the Common School Fund of the State.

These moneys are listed in the Auditor's annual report to the Superintendent of Public Instruction, under the head of "Other Items."

Estrays and Articles Adrift.

The origin of this item was under the old constitution in an act approved January 15, 1844, and the law was renewed by re-enactment in 1852, under the 1851 constitution. (See 1 R. S. 1852, p. 276.) This item is listed by the county auditor, in his May 31st annual report to the Superintendent of Public Instruction, under the head of "Other Items."

In the case of Board of Commissioners of Tippecanoe County vs. The State, ex rel. Attorney-General, November term, 1883, it was decided that the act is not inconsistent with the constitution, and the moneys arising from the sale of stray animals and property taken adrift, become a part of the Common School Fund of the State.

Veterinarian Board Excess Fees.

Under an act approved March 4, 1905, providing for a State Board of Veterinary Medical Examiners, after providing for a certain registration and other fees, and the payment of expenses necessarily incurred by the board, it is provided that "All moneys received by the board as fees in excess of the compensation and expenses of said board and Secretary, shall be paid into the State Treasury for the benefit of the Common School Fund of the State, and all penalties imposed by this act shall also, when collected, be paid into this fund."

Our investigation shows that only \$8.82 has accrued to the Common School Fund, which was included in the distribution of 1908.

NOTE: The fees of the State Veterinarian should not be confused with the fees of the State Board of Veterinarian Examiners. That officer is not even a member of the Veterinarian Board.

Optometry Surplus Fees.

Under the provisions of an act approved March 9, 1907, creating a Board of Registration and Examination in Optometry, in the section covering compensation and expenses, and providing for payment of the prosecution of violations of the act, and the annual report to the Governor on the first Monday in January, it is provided, "That all moneys in excess of \$500, as shown by such report, on hand and unexpended, shall be paid into the Common School Fund."

Our investigation shows the following payments under the law, as accretions to the Common School Fund, viz.:

1910	\$336	16
1913	228	93
1914	400	08
		\$965

17

all of which was distributed to the counties in January, 1917.

Hydrophobia Fund.

The act approved March 2, 1911, provided for the annual payment by the county auditor to the Auditor of State of 5 per cent of the surplus dog tax collected from the townships of the county.

This becomes a state fund to provide means to give the Pasteur treatment to persons infected with hydrophobia.

The act provides that, if at the end of the fiscal year, such fund shall exceed \$3,000, the surplus shall be turned into the School Fund of the State.

Our investigation shows the following accretions to the fund from annual excess of the Hydrophobia Fund, viz.:

1913	\$2,514	19
1915	364	96
1916	581	10
		\$3,410

25

which were included in the distribution of January, 1917.

Transient Merchant's License.

This fee, which is likewise reported by the county auditor in his annual report to the Superintendent of Public Instruction, is authorized under a law without the Governor's signature, March 12, 1901. The act has been declared constitutional, and all fees collected under the act must be paid into the Common School Fund of the State.

The provisions of the act concerning the transient merchant are renewed under the "Gentry Act." (Acts 1917, p. 134.)

Exhibition License.

Under the provisions of the "Gentry Act" (Acts 1917, p. 134) all sorts of menageries, circuses, and exhibitions are required to pay a fixed license fee per diem, and each theater and moving picture show shall pay an annual license fee of \$5.00 per year.

This act went into effect, under proclamation of the Governor, on May 31, 1917, 8:20 a. m.

The act repealed the acts of June 15, 1852, and that of 1857, which provided that the license fees collected should be paid to organized agricultural societies of the county, and instead it now becomes a part of the Common School Fund.

These accretions are included in the auditor's report to the Superintendent of Public Instruction.

Summary.

The following statement shows the total result of our investigation for the period from June, 1866, to May 31, 1917:

U. S. surplus revenue.....	\$573,502 45
Bank Tax Fund.....	55,959 30
Saline Fund	48,849 57
Seminary Fund	101,587 94
Sinking Fund	4,978,407 77
Fines and forfeitures.....	3,586,834 92
Unclaimed fees	5,721 49
Other sources	246,662 84
<hr/>	
Total receipts	\$9,597,526 28
Deductions, losses, etc.....	31,081 12
<hr/>	
Balance of Fund, May 31, 1917.....	\$9,566,445 16
<hr/>	
NOTE: Amount of Funds with counties in 1866	\$1,454,207 72
Distribution to, and accretion by, coun- ties since 1866.....	8,112,237 44
<hr/>	
Amount of Fund with counties May 31, 1917	\$9,566,445 16

NOTE: The items of Transfers, to and from, \$711,150.00, are not included in the above statement.

THE COMMON SCHOOL FUND.

Table 1.

COUNTIES.	Year Erected.	United States Surplus Revenue, Act 1837.	Bank Tax Fund, 1845 to 1853.	Saline Fund, 1845 to 1853.	Sale of Seminary Fund. Act 1852.
Adams.....	1835	\$2,125 60	\$251 97	\$234 04	\$1,711 65
Allen.....	1823	5,774 56	766 77	676 73	2,515 00
Bartholomew.....	1821	7,737 20	770 18	658 83	1,822 64
Benton.....	1840	.....	310 40	268 47	139 54
Blackford.....	1838	694 92	123 29	111 14	.....
Boone.....	1820	5,604 51	582 43	511 27	810 00
Brown.....	1836	2,125 60	211 23	183 24	515 90
Carroll.....	1828	6,001 29	613 23	555 81	772 00
Cass.....	1829	6,993 24	571 10	490 52	.....
Clark.....	1801	11,060 24	903 72	755 22	852 15
Clay.....	1825	3,967 79	386 64	342 17	410 00
Clinton.....	1830	5,136 88	598 83	527 30	1,175 00
Crawford.....	1818	3,996 14	304 01	270 41	705 75
Daviess.....	1817	5,569 08	550 67	462 92	539 09
Dearborn.....	1803	12,462 92	1,042 61	930 81	500 00
Decatur.....	1822	9,444 77	795 54	692 71	820 00
Dekalb.....	1835	2,125 60	369 30	338 65	545 56
Delaware.....	1827	5,724 96	594 80	520 93	1,273 65
Dubois.....	1818	2,706 60	343 83	306 71	.....
Elkhart.....	1830	5,831 24	684 42	580 23	3,236 22
Fayette.....	1819	9,225 13	623 58	528 58	735 00
Floyd.....	1819	8,913 37	698 83	621 08	2,737 78
Fountain.....	1826	11,350 74	769 96	665 70	.....
Franklin.....	1810	11,010 64	900 17	848 03	2,528 65
Fulton.....	1835	2,125 60	285 24	250 18	193 34
Gibson.....	1813	7,630 92	596 16	525 99	812 95
Grant.....	1831	3,294 69	496 64	444 55	.....
Greene.....	1821	4,959 74	592 24	516 04	616 47
Hamilton.....	1823	6,235 11	674 91	585 65	1,562 40
Hancock.....	1827	6,001 29	500 66	437 95	1,075 00
Harrison.....	1808	11,081 49	800 04	690 46	647 92
Hendricks.....	1823	9,940 75	741 98	644 97	.....
Henry.....	1822	12,505 65	969 37	838 82	1,100 00
Howard.....	1844	.....	1,298 40	1,153 98	214 82
Huntington.....	1832	2,125 60	351 30	321 55	1,302 63
Jackson.....	1815	6,936 56	609 62	525 10	762 00
Jasper.....	1835	.....	854 06	737 95	201 94
Jay.....	1835	1,430 68	299 85	272 26	.....
Jefferson.....	1810	13,334 63	1,169 24	1,007 21	3,413 97
Jennings.....	1817	5,887 93	604 65	522 10	295 00
Johnson.....	1823	8,304 03	682 85	589 71	1,045 00
Knox.....	1790	8,821 26	670 54	570 58	1,170 62
Kosciusko.....	1835	2,125 60	524 13	452 02	2,203 36
Lagrange.....	1832	4,322 06	431 23	374 35	751 55
Lake.....	1836	2,125 60	195 10	176 51	287 91
Laporte.....	1832	8,133 98	761 77	656 80	4,082 35
Lawrence.....	1818	10,202 91	706 23	610 47	2,002 27
Madison.....	1823	6,192 60	601 34	540 94	.....
Marion.....	1822	14,560 40	1,242 48	1,077 34	968 39
Marshall.....	1835	2,125 60	260 95	235 17	254 54
Martin.....	1820	3,238 00	290 93	258 59	289 50
Miami.....	1832	3,145 89	517 92	471 21	1,507 13
Monroe.....	1818	7,935 59	586 18	503 73	.....
Montgomery.....	1823	13,625 13	962 88	836 97	1,820 00
Morgan.....	1822	8,729 15	729 81	633 39	1,110 00
Newton.....	1859	.....	.....	.....	.....

Table 1—Continued.

COUNTIES.	Year Erected.	United States Surplus Revenue, Act 1837.	Bank Tax Fund, 1845 to 1853.	Saline Fund, 1845 to 1853.	Sale of Seminary Fund, Act 1852.
Noble.....	1835	\$2,125 60	\$393 40	\$344 92	\$1,023 50
Ohio.....	1844	3,330 33	272 73	224 16	161 25
Orange.....	1815	7,581 33	624 55	535 31	1,398 04
Owen.....	1819	6,143 00	596 88	516 60	1,097 70
Parke.....	1821	11,102 75	841 97	733 50	192 08
Perry.....	1814	4,371 66	353 83	317 76	114 00
Pike.....	1817	4,194 53	365 27	321 45	2,200 39
Porter.....	1835	2,805 80	290 23	256 49	1,097 03
Possey.....	1814	8,020 62	737 83	634 96	1,656 85
Pulaski.....	1835	.....	576 03	500 46	407 60
Putnam.....	1822	13,540 11	939 57	808 97	2,745 54
Randolph.....	1818	7,170 38	692 43	620 04	663 43
Ripley.....	1818	6,986 16	729 48	645 88	991 20
Rush.....	1822	14,716 28	980 55	837 58	1,348 79
Scott.....	1820	4,180 36	314 29	267 37	282 00
Shelby.....	1822	10,783 91	818 10	715 45	184 00
Spencer.....	1818	4,534 62	433 96	377 77	2,534 70
Starke.....	1835	.....	158 01	135 90	.....
St. Joseph.....	1830	6,270 54	640 56	554 59	1,843 44
Steuben.....	1835	2,125 60	303 50	277 93	935 49
Sullivan.....	1817	6,674 40	553 82	472 84	1,439 72
Switzerland.....	1814	8,800 01	601 91	536 56	655 25
Tippecanoe.....	1826	13,129 16	1,135 39	959 49	1 00
Tipton.....	1844	.....	850 06	747 62	276 03
Union.....	1821	7,630 92	429 45	362 05	1,329 10
Vanderburgh.....	1818	4,392 92	602 18	531 36	8,455 12
Vermillion.....	1824	8,289 86	566 00	483 17	995 48
Vigo.....	1818	10,047 03	825 41	726 23	7,600 00
Wabash.....	1832	2,125 60	553 93	501 50	2,166 85
Warren.....	1827	6,220 94	430 08	372 45	800 00
Warrick.....	1813	4,959 74	474 41	407 70	1,264 40
Washington.....	1814	12,541 08	921 71	819 12	820 70
Wayne.....	1810	21,794 55	1,420 69	1,221 17	70 00
Wells.....	1835	2,125 60	231 90	216 64	415 07
White.....	1834	2,125 60	217 32	193 77	385 55
Whitley.....	1835	.....	1,305 66	1,126 82	.....
Total.....	.....	\$573,502 45	\$55,959 30	\$48,849 57	\$101,587 94

THE COMMON SCHOOL FUND.

Table 2.

SINKING FUND DISTRIBUTIONS.

COUNTIES.	1859.	1872.	1873.	1889.	1908.	1917 (Jan.)	Total.
Adams.....	\$3,636 99	\$3,869 88	\$455 28	\$31,766 40	\$442 77	\$373 00	\$40,544 32
Allen.....	14,787 96	1,739 76	112,301 13	1,550 97	1,508 00	131,887 82	
Bartholomew.....	3,390 93	7,185 22	845 32	43,171 45	404 03	365 00	55,361 95
Benton.....	2,024 10	1,909 10	224 60	22,708 00	211 49	182 00	27,259 29
Blackford.....	3,646 27	2,132 48	250 88	17,847 21	280 76	245 00	24,402 60
Boone.....	6,363 17	7,681 62	903 72	50,116 45	417 65	347 00	65,829 61
Brown.....	2,519 04	2,951 54	347 24	16,448 00	171 28	138 00	22,575 10
Carroll.....	5,876 33	5,491 68	646 08	38,791 61	322 67	240 00	51,368 37
Cass.....	5,469 57	8,225 62	967 72	59,706 89	606 54	486 00	75,462 34
Clark.....	2,211 84	8,421 80	990 80	51,311 63	635 19	495 00	64,066 26
Clay.....	5,527 98	6,488 56	763 36	55,531 10	642 23	515 00	69,468 23
Clinton.....	7,850 59	5,892 20	693 20	50,604 70	475 76	390 00	65,906 45
Crawford.....	2,565 29	3,349 34	394 04	22,576 83	243 60	199 00	29,328 10
Daviess.....	10,556 23	5,693 98	669 88	39,258 00	569 85	459 00	57,206 94
Dearborn.....	6,977 98	8,199 44	964 64	45,488 88	400 51	304 00	62,335 45
Decatur.....	3,043 30	6,478 02	762 12	37,428 85	298 90	279 00	48,290 19
Dekalb.....	9,928 61	5,836 78	686 68	45,037 05	423 69	364 00	62,276 81
Delaware.....	4,892 72	6,470 20	761 20	49,482 42	843 69	857 00	63,307 23
Dubois.....	4,387 33	4,289 98	30,797 18	410 85	352 00	40,237 34	
Elkhart.....	7,056 92	8,848 84	1,041 04	71,111 88	781 17	710 00	89,549 85
Fayette.....	3,561 84	.....	25,142 03	214 13	204 00	29,122 00	
Floyd.....	2,236 69	7,922 00	932 00	50,123 73	564 87	511 00	62,290 29
Fountain.....	5,572 26	655 56	38,860 44	348 56	285 00	45,521 82	
Franklin.....	584 40	6,875 82	808 92	33,683 05	270 78	225 00	42,447 97
Fulton.....	7,244 85	4,326 84	509 04	31,307 30	309 23	258 00	43,955 26
Gibson.....	5,906 14	694 84	43,258 85	560 46	475 00	50,895 29	
Grant.....	10,209 68	6,285 58	739 48	53,140 80	1,006 70	780 00	72,162 24
Greene.....	5,813 41	6,634 76	780 56	41,152 75	675 10	634 00	55,690 58
Hamilton.....	5,931 37	7,099 98	835 28	46,691 30	492 02	370 00	61,419 95
Hancock.....	4,688 90	5,141 82	604 92	32,371 28	326 07	240 00	43,372 99
Harrison.....	3,988 89	6,770 42	796 52	34,739 70	388 77	320 00	47,002 30
Hendricks.....	1,502 50	6,894 18	811 08	40,977 85	341 28	289 00	50,815 89
Henry.....	304 88	7,815 24	919 44	46,450 80	397 75	428 00	56,316 11
Howard.....	7,012 99	5,387 98	633 88	44,111 50	508 04	528 00	58,177 39
Huntington.....	8,187 57	6,472 24	761 44	52,688 95	516 44	431 00	69,057 64
Jackson.....	5,253 29	6,451 16	758 96	40,285 50	444 41	402 00	53,595 32
Jasper.....	4,464 08	2,160 36	254 16	19,581 63	260 33	227 00	26,947 56
Jay.....	9,003 15	5,100 00	600 00	42,311 48	468 77	372 00	57,855 40
Jefferson.....	10,111 94	1,189 44	44,111 50	382 31	293 00	56,088 19	
Jennings.....	4,581 56	5,514 12	648 72	26,971 19	273 95	230 00	38,219 54
Johnson.....	1,870 54	6,244 44	734 64	35,271 70	333 94	289 00	44,744 26
Knox.....	7,330 06	862 36	48,863 00	674 63	735 00	58,465 05	
Kosciusko.....	10,608 85	8,000 54	941 24	54,110 00	485 39	411 00	74,557 02
Lagrange.....	3,679 34	4,810 32	565 92	28,712 95	257 10	218 00	38,243 63
Lake.....	5,048 69	4,195 26	493 56	34,025 55	958 92	1,722 00	46,443 98
Laporte.....	2,372 43	9,201 08	1,082 48	61,434 05	1,021 43	765 00	75,376 47
Lawrence.....	4,973 52	585 12	29,755 05	545 32	517 00	36,376 01	
Madison.....	7,765 99	7,741 80	910 80	55,188 60	1,222 19	1,086 00	73,915 38
Marion.....	8,334 78	22,183 30	2,719 88	255,427 92	3,476 21	3,597 00	295,739 09
Marshall.....	8,716 42	6,871 74	808 44	42,872 63	429 74	384 00	60,082 97
Martin.....	3,547 09	3,775 02	444 12	21,593 00	269 43	216 00	29,844 66
Miami.....	9,135 74	7,157 68	842 08	48,717 25	525 36	397 00	66,775 11
Monroe.....	3,956 81	4,817 12	566 72	29,062 70	388 65	401 00	39,193 00
Montgomery.....	8,080 10	950 60	57,345 73	474 29	409 00	67,259 72	
Morgan.....	58 16	5,959 52	701 12	34,003 69	374 91	333 00	41,430 40
Newton.....	1,981 86	233 16	16,120 05	179 62	165 00	18,679 69	
Noble.....	9,405 20	6,932 26	815 56	44,796 56	383 07	318 00	62,650 65
Ohio.....	4,063 81	1,984 58	233 48	9,583 10	72 08	53 00	15,990 05
Orange.....	358 50	4,588 98	539 98	25,091 00	314 92	263 00	31,156 38
Owen.....	3,685 83	5,486 58	645 48	26,402 77	258 92	209 00	36,688 58

Table 2—Continued.
SINKING FUND DISTRIBUTIONS.

COUNTIES.	1859.	1872.	1873.	1889.	1908.	1917 (Jan.)	Total.
Parke.....	\$2,995 23	\$6,176 44	\$726 64	\$87,778 65	\$386 95	\$309 00	\$48,372 91
Perry.....	5,526 46	5,032 34	592 04	29,033 55	378 20	299 00	40,861 59
Pike.....	289 62	4,684 86	551 16	32,043 35	388 18	305 00	38,262 17
Porter.....	3,414 50	4,740 28	557 68	33,471 70	343 92	305 00	42,833 08
Posey.....	4,293 52	6,522 90	767 40	37,742 20	405 44	324 00	50,055 46
Pulaski.....	3,780 36	2,652 68	312 08	19,749 25	277 41	228 00	26,999 78
Putnam.....		7,314 76	860 56	41,437 00	347 97	289 00	50,249 29
Randolph.....	270 60	7,773 08	914 48	51,552 10	480 81	414 00	61,405 07
Ripley.....	9,117 58	7,132 18	939 08	35,184 30	327 66	304 00	53,004 80
Rush.....	5,992 84	705 04	37,479 85	298 19	253 00	44,728 92	
Scott.....	1,515 32	2,676 82	314 92	13,124 85	161 19	138 00	17,931 10
Shelby.....	6,255 45	7,443 28	875 68	47,186 85	432 44	386 00	62,579 70
Spencer.....	4,951 38	6,119 32	719 92	39,666 10	387 71	303 00	52,147 43
Starke.....	1,483 22	1,321 92	155 52	12,855 20	205 15	201 00	16,222 01
St. Joseph.....		8,609 48	1,012 88	75,732 20	1,241 03	1,404 00	87,999 59
Steuben.....	4,454 43	4,370 36	514 16	27,904 00	229 39	197 00	37,669 34
Sullivan.....	7,708 16	6,274 02	738 12	38,908 20	555 77	524 00	54,708 27
Switzerland.....	432 90	4,125 56	485 36	23,750 10	170 34	134 00	29,098 26
Tippecanoe.....	727 29	11,395 10	1,340 60	69,173 40	675 40	569 00	83,880 79
Tipton.....	4,856 33	4,064 02	478 12	33,049 00	303 24	260 00	43,010 71
Union.....		2,155 94	253 64	14,699 00	84 70	76 00	17,269 28
Vanderburgh.....		11,260 30	1,325 80	87,348 55	1,380 85	1,334 00	102,658 50
Vermillion.....		3,685 60	433 60	24,092 60	271 60	406 00	28,889 40
Vigo.....	205 02	11,406 66	1,341 96	91,743 00	1,286 88	1,394 00	107,377 52
Wabash.....	9,640 42	7,243 70	852 20	49,701 09	497 48	385 00	68,319 89
Warren.....	711 61	3,469 36	408 16	21,199 45	172 51	148 00	26,109 09
Warrick.....	387 61	6,002 02	706 12	36,561 63	413 54	360 00	44,430 92
Washington.....	539 72	6,288 30	739 80	31,023 09	331 18	274 00	39,196 09
Wayne.....		11,576 32	1,361 92	73,356 48	574 14	573 00	87,441 86
Wells.....	6,854 49	4,618 90	543 40	37,662 05	405 44	319 00	50,403 28
White.....	1,972 88	3,588 36	422 16	29,361 54	311 99	282 00	35,938 93
Whitley.....	7,018 95	4,895 66	575 96	33,588 30	290 15	253 64	46,622 66
Total.....	\$350,942 63	\$569,147 04	\$66,244 70	\$3,904,783 22	\$45,546 54	\$41,743 64	\$4,978,407 77

THE COMMON SCHOOL FUND.

Table 3.

COUNTIES.	Fines and Forfeitures.	Unclaimed Fees.	Other Sources.	Transfers IN Act, 1901.	Total Accretions.
Adams.....	\$22,031 12		\$2,054 45	\$2,000 00	\$70,953 15
Allen.....	139,280 43		6,315 03	8,000 00	295,216 34
Bartholomew.....	30,760 37		285 92		97,397 09
Benton.....	18,873 45		1,704 56	7,000 00	55,555 71
Blackford.....	36,648 25		947 28		62,927 48
Boone.....	35,402 52	\$9 50	1,448 87		110,198 71
Brown.....	9,878 39		1,432 92	1,600 00	38,522 38
Carroll.....	14,169 22		2,302 52	7,000 00	82,782 44
Cass.....	38,308 08		2,364 45		124,189 73
Clark.....	32,413 38		1,189 65		111,240 62
Clay.....	34,434 46		965 39	3,000 00	112,974 68
Clinton.....	42,129 73		4,296 51		119,770 70
Crawford.....	14,390 60		529 90	500 00	50,024 91
Daviess.....	36,368 88	171 85	1,464 14	146,000 00	248,333 57
Dearborn.....	28,503 20	173 63	713 45		106,962 07
Decatur.....	28,690 65		1,236 87	5,000 00	94,970 73
Dekalb.....	21,891 68		2,318 50		89,866 10
Delaware.....	86,690 78		1,905 69		160,018 04
Dubois.....	41,138 44	1 30	666 07		85,400 29
Elkhart.....	51,984 85	446 78	2,619 66		154,933 25
Fayette.....	18,327 44		760 55		59,322 28
Floyd.....	27,103 90	164 20	356 83		102,886 23
Fountain.....	24,262 00		2,088 32	10,000 00	94,658 92
Franklin.....	21,742 81	173 44	1,331 22	3,000 00	83,982 93
Fulton.....	10,764 72		617 80		58,192 14
Gibson.....	45,675 64	193 40	3,727 89	2,000 00	112,058 24
Grant.....	76,051 56		13,829 09	28,700 00	194,978 77
Greene.....	57,757 98		1,735 60	48,000 00	169,868 65
Hamilton.....	31,076 95		463 44	12,000 00	114,018 41
Hancock.....	30,479 83		382 07		82,249 79
Harrison.....	17,524 36	139 62	1,467 84	35,000 00	114,354 03
Hendricks.....	30,670 80		1,713 72	30,000 00	124,528 11
Henry.....	52,594 00		101 89		124,425 84
Howard.....	40,604 22	6 30	3,699 65		105,154 76
Huntington.....	27,576 93		510 19		101,245 84
Jackson.....	35,501 25		1,037 22		98,967 07
Jasper.....	11,350 70	8 50	2,182 35	8,000 00	50,283 06
Jay.....	32,665 60	7 16	2,388 99	1,500 00	96,419 94
Jefferson.....	47,657 82	65 91	372 87		123,109 84
Jennings.....	16,952 67	79 35	846 79		63,409 03
Johnson.....	34,321 40		2,217 34		91,904 59
Knox.....	75,485 17		8,694 04	40,000 00	193,877 26
Kosciusko.....	38,114 32	345 33	94 40	15,000 00	133,416 18
Lagrange.....	16,265 58		1,061 21		61,449 61
Lake.....	97,208 19	47 56	1,732 22		148,217 07
Laporte.....	51,381 28	16 90	2,928 54		143,838 09
Lawrence.....	43,481 16		35 08	6,000 00	99,414 48
Madison.....	59,742 59		1,111 65		142,104 50
Marion.....	365,603 65		47,851 18		727,042 53
Marshall.....	25,525 46		1,310 02		89,794 71
Martin.....	12,739 57		676 32	82,000 00	129,337 57
Miami.....	37,303 34	171 57	2,190 20	10,000 00	122,082 37
Monroe.....	26,954 26		1,993 90	5,000 00	82,166 66
Montgomery.....	45,445 80	70 92	2,639 58		132,661 00
Morgan.....	33,207 21		498 19	5,000 00	91,971 14
Newton.....	12,237 64		91 96	5,000 00	36,009 29

Table 3—Continued.

COUNTIES.	Fines and Forfeitures.	Unclaimed Fees.	Other Sources.	Transfers IN Act, 1901.	Total Accretions.
Noble.....	\$24,469 66		\$2,044 00	.....	\$93,051 73
Ohio.....	4,488 60		743 30	.....	25,210 42
Orange.....	17,962 93	\$58 85	450 44	.....	59,767 83
Owen.....	24,093 61	89 42	703 24	\$4,000 00	73,929 03
Parke.....	22,783 29	50	1,115 56	28,000 00	113,142 56
Perry.....	20,388 24		886 11	2,000 00	69,293 19
Pike.....	37,110 53	34 78	3,906 44	4,400 00	90,795 56
Porter.....	22,259 10		1,421 48	.....	70,963 21
Posey.....	56,312 77		3,840 39	.....	121,258 88
Pulaski.....	7,143 66		208 81	.....	35,836 34
Putnam.....	32,608 63		4,947 69	.....	105,839 80
Randolph.....	63,247 57		1,126 28	.....	134,925 20
Ripley.....	26,878 41		2,155 54	.....	91,391 47
Rush.....	31,040 50	18 39	1,313 04	.....	94,984 05
Scott.....	9,626 18		2,604 82	7,500 00	42,706 12
Shelby.....	36,983 11		106 49	15,000 00	127,170 76
Spencer.....	25,661 83	237 57	517 60	.....	86,445 48
Starke.....	7,520 39		872 98	35,450 00	60,359 29
St. Joseph.....	54,169 88		10,388 12	.....	161,866 72
Steuben.....	17,106 18	21 00	690 53	.....	59,129 57
Sullivan.....	45,842 61	12 95	85 83	.....	109,790 44
Switzerland.....	14,557 64		246 15	.....	54,495 78
Tippecanoe.....	63,734 99	1,425 44	2,462 60	.....	166,728 76
Tipton.....	24,386 55	10 62	871 27	24,000 00	94,152 86
Union.....	8,148 46		311 70	.....	35,480 96
Vanderburgh.....	127,414 45		19,325 15	.....	263,379 68
Vermillion.....	31,048 67	49 00	6,886 99	15,000 00	92,208 57
Vigo.....	82,190 68		2,467 37	.....	211,234 24
Wabash.....	39,774 21	272 50	385 78	33,500 00	147,600 26
Warren.....	15,171 77		2,041 82	.....	51,146 15
Warwick.....	29,720 35	30 09	2,867 63	6,000 00	90,155 24
Washington.....	26,119 40		160 47	.....	80,578 57
Wayne.....	85,500 92	533 44	10,091 24	.....	208,073 87
Wells.....	22,625 04		4,615 53	10,000 00	90,633 06
White.....	14,743 92		1,966 99	.....	55,572 08
Whitley.....	18,353 01		331 48	.....	67,739 63
Total.....	\$3,586,834 92	\$5,721 49	\$246,662 84	\$711,150 00	\$10,308,676 28

THE COMMON SCHOOL FUND.

Table 4.

COUNTIES.	Transfers OUT.	Losses Prior to 1843.	Total Deductions.	Balance June 1, 1917.	Basic Balances of 1866.	Increase in 51 Years.
Adams.....				\$70,953 15	\$9,818 02	\$59,135 13
Allen.....		\$2,042 79	\$2,042 79	293,173 55	16,779 87	268,393 68
Bartholomew.....				97,397 09	18,860 01	78,528 08
Benton.....				55,555 71	2,602 87	45,952 74
Blackford.....				62,927 48	5,463 97	57,458 51
Boone.....				110,198 71	17,278 35	92,920 36
Brown.....				38,522 38	6,267 51	30,654 87
Carroll.....	\$12,000 00	2,049 83	14,049 83	68,732 61	13,572 52	60,160 09
Cass.....	2,500 00		2,500 00	121,689 73	15,687 01	108,502 72
Clark.....		1,507 69	1,507 69	109,732 93	17,980 24	91,752 69
Clay.....				112,974 68	12,805 24	97,169 44
Clinton.....		21 96	21 96	119,748 74	17,094 24	102,654 50
Crawford.....		769 33	769 33	49,255 58	9,817 07	38,938 51
Daviess.....		2,545 27	2,545 27	245,788 30	18,878 14	80,910 16
Dearborn.....	5,500 00		5,500 00	101,462 07	29,081 93	77,880 14
Decatur.....	6,200 00		6,200 00	88,770 73	17,893 53	72,077 20
Dekalb.....				89,866 10	15,871 19	73,994 91
Delaware.....	16,000 00		16,000 00	144,018 04	16,051 45	143,966 59
Dubois.....				85,400 29	12,170 71	73,229 58
Elkhart.....				154,933 25	21,363 58	133,569 67
Fayette.....	14,100 00	909 65	15,009 65	44,312 63	11,360 83	47,051 80
Floyd.....				102,886 23	18,188 78	84,697 45
Fountain.....		868 75	868 75	93,790 17	14,656 87	69,133 30
Franklin.....				83,982 93	20,077 99	60,904 94
Fulton.....				58,192 14	10,634 41	47,557 73
Gibson.....				112,058 24	18,014 44	92,043 80
Grant.....				194,978 77	16,478 93	149,799 84
Greene.....				169,868 65	17,680 56	104,188 09
Hamilton.....	14,500 00		14,500 00	99,518 41	17,347 44	84,670 97
Hancock.....		551 91	551 91	81,697 88	13,573 00	68,124 88
Harrison.....		2 00	2 00	114,352 03	19,229 21	60,122 82
Hendricks.....		180 00	180 00	124,348 11	15,896 39	78,451 72
Henry.....				124,425 84	23,729 76	100,696 08
Howard.....				105,154 76	11,471 78	93,682 98
Huntington.....				101,245 84	12,861 32	88,384 52
Jackson.....				98,967 07	18,976 23	79,990 84
Jasper.....				50,283 06	6,756 11	35,526 95
Jay.....				96,419 94	13,398 40	81,021 54
Jefferson.....	3,000 00	2,709 99	5,709 99	117,399 85	24,207 71	96,192 14
Jennings.....				63,409 03	15,667 30	47,741 73
Johnson.....				91,904 59	15,475 38	76,429 21
Knox.....		316 33	316 33	193,560 93	20,178 37	133,382 56
Kosciusko.....		145 82	145 82	133,270 36	18,855 71	99,414 65
Lagrange.....				61,449 61	10,551 43	50,898 18
Lake.....	25,000 00		25,000 00	123,217 07	8,134 30	140,082 77
Laporte.....	29,000 00		29,000 00	114,838 09	18,917 06	124,921 03
Lawrence.....				99,414 48	17,760 01	75,654 47
Madison.....	5,000 00		5,000 00	137,104 50	17,157 35	124,947 15
Marion.....	413,350 00		413,350 00	313,692 53	47,710 64	679,331 89
Marshall.....				89,794 71	15,168 47	74,626 24
Martin.....		1,096 07	1,096 07	128,241 50	7,707 84	38,533 66
Miami.....				122,082 37	17,478 60	94,603 77
Monroe.....				82,166 66	15,398 81	61,767 85
Montgomery.....	65,000 00	99 45	65,099 45	67,561 55	22,098 43	110,463 12
Morgan.....				91,971 14	15,312 92	71,658 22
Newton.....				36,009 29	107 11	30,902 18

Table 4—Continued.

COUNTIES.	Transfers OUT.	Losses Prior to 1843.	Total Deductions.	Balance June 1, 1917.	Basic Balances of 1866.	Increase in 51 Years.
Noble.....				\$93,051 73	\$16,031 60	\$77,020 13
Ohio.....	\$4,000 00		\$4,000 00	21,210 42	9,096 07	16,114 35
Orange.....				59,767 83	12,184 08	47,583 75
Owen.....		\$718 97	718 97	73,210 06	18,334 78	50,875 28
Parke.....		3,273 77	3,273 77	109,868 79	16,286 41	65,582 38
Perry.....				69,293 19	15,207 21	52,085 98
Pike.....		547 68	547 68	90,247 88	12,281 76	73,566 12
Porter.....				70,963 21	8,801 44	62,161 77
Posey.....		528 37	528 37	120,730 51	19,060 71	101,669 80
Pulaski.....				35,836 34	5,635 00	30,201 34
Putnam.....		2,891 50	2,891 50	102,948 30	20,011 11	82,937 19
Randolph.....				134,925 20	14,974 81	119,950 39
Ripley.....	10,000 00		10,000 00	81,391 47	19,775 85	71,615 62
Rush.....				94,984 05	21,006 23	73,977 82
Scott.....		2,767 63	2,767 63	39,988 49	7,744 18	24,694 31
Shelby.....				127,170 76	21,941 09	90,229 67
Spencer.....		919 32	919 32	85,526 16	15,417 08	70,109 08
Starke.....				60,359 29	2,101 92	22,807 37
St. Joseph.....				161,866 72	11,814 06	150,052 66
Steuben.....				59,129 57	10,683 89	48,445 68
Sullivan.....				109,790 44	20,375 38	89,415 06
Switzerland.....				54,495 78	13,846 95	40,648 83
Tippecanoe.....	3,000 00		3,000 00	163,728 76	23,627 61	143,101 15
Tipton.....				94,152 86	8,027 95	62,124 91
Union.....	9,000 00		9,000 00	26,480 96	12,375 88	23,105 08
Vanderburgh.....	52,500 00		52,500 00	210,879 68	35,134 18	228,245 50
Vermillion.....	3,000 00		3,000 00	89,208 57	17,274 12	59,934 45
Vigo.....				211,234 24	28,222 42	183,011 82
Wabash.....				147,600 26	19,217 04	94,833 22
Warren.....				51,146 15	12,486 67	38,659 48
Warwick.....				90,155 24	10,406 42	73,748 82
Washington.....				80,578 57	19,668 79	60,909 78
Wayne.....	18,500 00	3,617 04	22,117 04	185,956 83	40,236 65	164,220 18
Wells.....				90,633 06	11,980 80	68,652 26
White.....				55,572 08	7,564 96	48,007 12
Whitley.....				67,739 63	11,301 18	56,438 45
Total.....	\$711,150 00	\$31,081 12	\$742,231 12	\$9,566,445 16	\$1,454,207 72	\$8,112,237 44

COMMON SCHOOL PRINCIPAL.

Adams County.

Erected 1835.

U. S. Surplus Revenue.....	\$2,125 60
Bank Tax Fund.....	251 97
Saline Fund	234 04
Seminary Sale and Fund.....	1,711 65

Sinking Fund:

1859	\$3,636 99
1872	3,869 88
1873	455 28
1889	31,766 40
1908	442 77
1917 (Jan.)	373 00
	—————
	\$40,544 32
Fines and forfeitures	22,031 12
Unclaimed fees .....	.....
Other sources	2,054 45
Transfers, in (Act 1901):	
1905 from Ripley Co.....	2,000 00
	—————
Balance June 1, 1917.....	\$70,953 15

Allen County.

Erected 1823.

U. S. Surplus Revenue.....	\$5,774 56
Bank Tax Fund.....	766 77
Saline Fund	676 73
Seminary Sale and Fund.....	2,515 00

Sinking Fund:

1859	\$.....
1872	14,787 96
1873	1,739 76
1889	112,301 13
1908	1,550 97
1917 (Jan.)	1,508 00
	—————
	\$131,887 82
Fines and forfeitures.....	139,280 43
Unclaimed fees .....	.....
Other sources	6,815 03
Transfers, in (Act 1901):	
1917 from Delaware Co.....	8,000 00
	—————
Total	\$295,216 34
Losses prior to 1843.....	2,042 79
	—————
Balance Jue 1, 1917.....	\$293,173 55

Bartholomew County.

Erected 1821.

U. S. Surplus Revenue.....	\$7,737 20
Bank Tax Fund.....	770 18
Saline Fund	658 83
Seminary Sale and Fund.....	1,822 64
 Sinking Fund:	
1859	\$3,390 93
1872	7,185 22
1873	845 32
1889	43,171 45
1908	404 03
1917 (Jan.)	365 00
	—————
	\$55,361 95
Fines and forfeitures.....	30,760 37
Unclaimed fees .....	.....
Other sources	285 92
	—————
Balance June 1, 1917.....	\$97,397 09

Benton County.

Erected 1840.

U. S. Surplus Revenue.....	.....
Bank Tax Fund.....	\$310 40
Saline Fund	268 47
Seminary Sale and Fund.....	139 54
 Sinking Fund:	
1859	\$2,024 10
1872	1,909 10
1873	224 60
1889	22,708 00
1908	211 49
1917 (Jan.)	182 00
	—————
	\$27,259 29
Fines and forfeitures.....	18,873 45
Unclaimed fees .....	.....
Other sources	1,704 56
 Transfers, in (Act 1901):	
1909 from Marion Co.....	\$5,000 00
1912 from Marion Co.....	2,000 00
	—————
Balance June 1, 1917.....	\$55,555 71

Blackford County.

Erected 1838.

U. S. Surplus Revenue.....	\$694 92
Bank Tax Fund.....	123 29
Saline Fund	111 14
Seminary Sale and Fund.....	.....
Sinking Fund:	
1859	\$3,646 27
1872	2,132 48
1873	250 88
1889	17,847 21
1908	280 76
1917 (Jan.)	245 00

	\$24,402 60
Fines and forfeitures.....	36,648 25
Unclaimed fees .....	.....
Other sources	947 28

Balance June 1, 1917.....	\$62,927 48

The above balance includes \$245 Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Boone County.

Erected 1830.

U. S. Surplus Revenue.....	\$5,604 51
Bank Tax Fund.....	582 43
Saline Fund	511 27
Seminary Sale and Fund.....	810 00
Sinking Fund:	
1859	\$6,363 17
1872	7,681 62
1873	903 72
1889	50,116 45
1908	417 65
1917 (Jan.)	347 00

	\$65,829 61
Fines and forfeitures.....	35,402 52
Unclaimed fees	9 50
Other sources	1,448 87

Balance June 1, 1917.....	\$110,198 71

Brown County.

Erected 1836.

U. S. Surplus Revenue.....	\$2,125 60
Bank Tax Fund.....	211 23
Saline Fund	183 24
Seminary Sale and Fund.....	515 90

Sinking Fund:

1859	\$2,519 04
1872	2,951 54
1873	347 24
1889	16,448 00
1908	171 28
1917 (Jan.)	138 00
	—————
	\$22,575 10
Fines and forfeitures.....	9,878 39
Unclaimed fees .....	.....
Other sources	1,432 92
Transfers, in (Act 1901):	
1908 from Fayette Co.	1,600 00
	—————
Balance June 1, 1917.....	\$38,522 38

The above balance includes an addition of \$140.09, errors, 1866, foot-ing in report \$140, and 1873, 9 cents.

Carroll County.

Erected 1828.

U. S. Surplus Revenue.....	\$6,001 29
Bank Tax Fund	613 23
Saline Fund	555 81
Seminary Sale and Fund.....	772 00

Sinking Fund:

1859	\$5,876 33
1872	5,491 68
1873	646 08
1889	38,791 61
1908	322 67
1917 (Jan.)	240 00
	—————
	\$51,368 37
Fines and forfeitures.....	14,169 22
Unclaimed fees .....	.....
Other sources	2,302 52
Transfers, in (Act 1901):	
1912 from Laporte Co.	7,000 00
	—————
Total	\$82,782 44

Carroll County—Continued.

Transfers, out (Act 1901):		
1910 to Owen Co.....	\$2,000	00
1910 to Kosciusko Co.	5,000	00
1910 to Parke Co.....	5,000	00
	\$12,000	00
Losses prior to 1843.....	2,049	83
	14,049	83
Balance June 1, 1917.....		\$68,732 61

Cass County.

Erected 1829.

U. S. Surplus Revenue.....	\$6,993	24
Bank Tax Fund.....	571	10
Saline Fund	490	52
Seminary Sale and Fund.....		
Sinking Fund:		
1859	\$5,469	57
1872	8,225	62
1873	967	72
1889	59,706	89
1908	606	54
1917 (Jan.)	486	00
	\$75,462	34
Fines and forfeitures.....	38,308	08
Unclaimed fees		
Other sources	2,364	45
Total	\$124,189	73

Transfers, out (Act 1901):

1909 to Martin Co.....	2,500	00
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Balance June 1, 1917.....	\$121,689	73
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The above balance includes \$486 Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Clark County.**Erected 1801.**

U. S. Surplus Revenue.....	\$11,060 24
Bank Tax Fund	903 72
Saline Fund	755 22
Seminary Sale and Fund.....	852 15
Sinking Fund:	
1859	\$2,211 84
1872	8,421 80
1873	990 80
1889	51,311 63
1908	635 19
1917 (Jan.)	495 00
	—————
	\$64,066 26
Fines and forfeitures.....	32,413 38
Unclaimed fees .....	.....
Other sources	1,189 65
	—————
Total	\$111,240 62
Losses prior to 1843.....	1,507 69
	—————
Balance June 1, 1917.....	\$109,732 93

The above balance includes \$495 Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Also a deduction of \$20.00, error 1866, in Saline Fund.

Clay County.**Erected 1825.**

U. S. Surplus Revenue.....	\$3,967 79
Bank Tax Fund	386 64
Saline Fund	342 17
Seminary Sale and Fund.....	410 00
Sinking Fund:	
1859	\$5,527 98
1872	6,488 56
1873	763 36
1889	55,531 10
1908	642 23
1917 (Jan.)	515 00
	—————
	\$69,468 23
Fines and forfeitures.....	34,484 46
Unclaimed fees .....	.....
Other sources	965 39
Transfers, in (Act 1901):	
1909 from Marion Co.....	\$2,500 00
1914 from Marion Co.....	500 00
	—————
	3,000 00
	—————
Balance June 1, 1917.....	\$112,974 68

Clinton County.

Erected 1830.

U. S. Surplus Revenue.....	\$5,136 88
Bank Tax Fund	598 83
Saline Fund	527 30
Seminary Sale and Fund.....	1,175 00
Sinking Fund:	
1859	\$7,850 59
1872	5,892 20
1873	693 20
1889	50,604 70
1908	475 76
1917 (Jan.)	390 00
	—————
	\$65,906 45
Fines and forfeitures.....	42,129 73
Unclaimed fees .....	.....
Other sources	4,296 51
	—————
Total	\$119,770 70
Losses prior to 1843	21 96
	—————

Balance June 1, 1917..... \$119,748 74

The above balance includes a net addition of \$9.00, errors 1866, footing of report \$10.00, less 1895 footing of report, \$1.00, net \$9.00.

Crawford County.

Erected 1818.

U. S. Surplus Revenue.....	\$3,996 14
Bank Tax Fund	304 01
Saline Fund	270 41
Seminary Fund	705 75
Sinking Fund:	
1859	\$2,565 29
1872	3,349 34
1873	394 04
1889	22,576 83
1908	243 60
1917 (Jan.)	199 00
	—————
	\$29,328 10
Fines and forfeitures.....	14,390 60
Unclaimed fees .....	.....
Other sources	529 90
Transfers, in (Act 1901):	
1909 from Marion Co.....	500 00
	—————
Total	\$50,024 91
Losses prior to 1843	769 33
	—————

Balance June 1, 1917..... \$49,255 58

Daviess County.

Erected 1817.

U. S. Surplus Revenue.....	\$5,569 08
Bank Tax Fund	550 67
Saline Fund	462 92
Seminary Sale and Fund.....	539 09

Sinking Fund:

1859	\$10,556 23
1872	5,693 98
1873	669 88
1889	39,258 00
1908	569 85
1917 (Jan.)	459 00
	—————
	\$57,206 94
Fines and forfeitures.....	36,368 88
Unclaimed fees	171 85
Other sources	1,464 14

Transfers, in (Act 1901):

1904 from Montgomery Co.	\$30,000 00
1904 from Ripley Co....	7,000 00
1905 from Wayne Co....	7,000 00
1905 from Hamilton Co... .	7,000 00
1905 from Marion Co....	4,000 00
1905 from Lake Co.....	5,000 00
1905 from Dearborn Co... .	5,000 00
1905 from Lake Co.....	7,000 00
1906 from Fayette Co....	4,000 00
1906 from Vanderburgh Co.	6,000 00
1906 from Vanderburgh Co.	2,000 00
1906 from Vanderburgh Co.	2,000 00
1907 from Vanderburgh Co.	4,000 00
1906 from Hamilton Co... .	5,000 00
1906 from Marion Co....	5,000 00
1910 from Marion Co....	20,000 00
1911 from Marion Co....	14,000 00
1912 from Marion Co....	12,000 00
	—————
	\$146,000 00
Total	\$248,333 57
Losses prior to 1843.....	2,545 27
	—————
Balance June 1, 1917.....	\$245,788 30

Dearborn County.

Erected 1803.

U. S. Surplus Revenue.....	\$12,462 92
Bank Tax Fund	1,042 61
Saline Fund	930 81
Seminary Sale and Fund.....	500 00
Sinking Fund:	
1859	\$6,977 98
1872	8,199 44
1873	964 64
1889	45,488 88
1908	400 51
1917 (Jan.)	304 00
	—————
	\$62,335 45
Fines and forfeitures.....	28,803 20
Unclaimed fees	173 63
Other sources	713 45
Total	\$106,962 07
Transfers, out (Act 1901):	
1905 to Starke Co.....	\$500 00
1905 to Daviess Co.....	5,000 00
	—————
	5,500 00
Balance June 1, 1917.....	\$101,462 07

Decatur County.

Erected 1822.

U. S. Surplus Revenue.....	\$9,444 77
Bank Tax Fund.....	795 54
Saline Fund	692 71
Seminary Sale and Fund.....	820 00
Sinking Fund:	
1859	\$3,043 30
1872	6,478 02
1873	762 12
1889	37,428 85
1908	298 90
1917 (Jan.)	279 00
	—————
	\$48,290 19
Fines and forfeitures.....	28,690 65
Unclaimed fees .....	.....
Other sources	1,236 87
Transfers, in (Act 1901):	
1917 from Delaware Co.....	5,000 00
Total	\$94,970 73
Transfers, out (Act 1901):	
1907 to Grant Co.....	6,200 00
Balance June 1, 1917.....	\$88,770 73

Dekalb County.

Erected 1835.

U. S. Surplus Revenue.....	\$2,125	60	
Bank Tax Fund.....	369	30	
Saline Fund	338	65	
Seminary Sale and Fund.....	545	56	
Sinking Fund:			
1859	\$9,928	61	
1872	5,836	78	
1873	686	68	
1889	45,037	05	
1908	423	69	
1917 (Jan.)	364	00	
	—————	\$62,276	81
Fines and forfeitures.....	21,891	68	
Unclaimed fees .....	.....	
Other sources	2,318	50	
	—————		
Balance June 1, 1917.....		\$89,866	10

The above balance includes \$364 Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Delaware County.

Erected 1827.

U. S. Surplus Revenue.....	\$5,724	96	
Bank Tax Fund	594	80	
Saline Fund	520	93	
Seminary Sale and Fund.....	1,273	65	
Sinking Fund:			
1859	\$4,892	72	
1872	6,470	20	
1873	761	20	
1889	49,482	42	
1908	843	69	
1917 (Jan.)	857	00	
	—————	\$63,307	23
Fines and forfeitures.....	86,690	78	
Unclaimed fees .....	.....	
Other sources	1,905	69	
	—————		
Total	\$160,018	04	
Transfers, out (Act 1901):			
1917 to Decatur Co.....	\$5,000	00	
1917 to Allen Co.....	8,000	00	
1917 to Franklin Co.....	3,000	00	
	—————	\$16,000	00
Balance June 1, 1917.....		\$144,018	04

Dubois County.

Erected 1818.

U. S. Surplus Revenue	\$2,706 60
Bank Tax Fund	343 83
Saline Fund	306 71
Seminary Sale and Fund.....	.....
Sinking Fund:	
1859	\$4,387 33
1872	4,289 98
1873 .....	.....
1889	30,797 18
1908	410 85
1917 (Jan.)	352 00

	\$40,237 34
Fines and forfeitures.....	41,138 44
Unclaimed fees	1 30
Other sources	666 07

Balance June 1, 1917.....	\$85,400 29

NOTE: Dubois County did not receive any distribution of the Sinking Fund for the year 1873.

Elkhart County.

Erected 1830.

U. S. Surplus Revenue.....	\$5,831 24
Bank Tax Fund.....	684 42
Saline Fund	580 23
Seminary Sale and Fund.....	3,236 22
Sinking Fund:	
1859	\$7,056 92
1872	8,848 84
1873	1,041 04
1889	71,111 88
1908	781 17
1917 (Jan.)	710 00

	\$89,549 85
Fines and forfeitures	51,984 85
Unclaimed fees	446 78
Other sources	2,619 66

Balance June 1, 1917.....	\$154,933 25

NOTE: The above balance includes unclaimed fees for the year 1913, in the sum of \$349.34.

Fayette County.

Erected 1819.

U. S. Surplus Revenue.....	\$9,225 13
Bank Tax Fund.....	623 58
Saline Fund	528 58
Seminary Sale and Fund.....	735 00

Sinking Fund:

1859	
1872	\$3,561 84
1873	
1889	25,142 03
1908	214 13
1917 (Jan.)	204 00
	—————
	\$29,122 00
Fines and forfeitures.....	18,327 44
Unclaimed fees .....	.....
Other sources	760 55
	—————
Total	\$59,322 28
Transfers, out (Act 1901):	
1906 to Daviess Co.....	\$4,000 00
1906 to Martin Co.....	1,500 00
1906 to Tipton Co.....	2,000 00
1906 to Martin Co.....	5,000 00
1908 to Brown Co.....	1,600 00
	—————
	14,100 00
	—————
	\$45,222 28
Losses prior to 1843.....	909 65
	—————
Balance June 1, 1917.....	\$44,312 63

NOTE: Fayette County received no Sinking Fund distribution for the years 1859 and 1873.

Floyd County.

Erected 1819.

U. S. Surplus Revenue.....	\$8,913 37
Bank Tax Fund	698 83
Saline Fund	621 03
Seminary Sale and Fund.....	2,737 78

Sinking Fund:

1859	\$2,236 69
1872	7,922 00
1873	932 00
1889	50,123 73
1908	564 87
1917 (Jan.)	511 00
	—————
	\$62,290 29
Fines and fortfeitures	27,103 90
Unclaimed fees	164 20
Other sources	356 83
	—————
Balance June 1, 1917.....	\$102,886 23

Fountain County.

Erected 1826.

U. S. Surplus Revenue.....	\$11,350 74
Bank Tax Fund.....	769 96
Saline Fund	665 70
Seminary Sale and Fund.....	.....
Sinking Fund:	
1859	
1872	\$5,572 26
1873	655 56
1889	38,660 44
1908	348 56
1917 (Jan.)	285 00

	\$45,521 82
Fines and forfeitures.....	24,262 00
Unclaimed fees	38
Other sources	2,088 32
Transfers, in (Act 1901):	
1909 from Marion Co.....	10,000 00

Total	\$94,658 92
Losses prior to 1843.....	868 75

Balance June 1, 1917.....	\$93,790 17

Franklin County.

Erected 1810.

U. S. Surplus Revenue.....	\$11,010 64
Bank Tax Fund.....	900 17
Saline Fund	848 03
Seminary Sale and Fund	2,528 65
Sinking Fund:	
1859	\$584 40
1872	6,875 82
1873	808 92
1889	33,683 05
1908	270 78
1917 (Jan.)	225 00

	\$42,447 97
Fines and forfeitures	21,742 81
Unclaimed fees	173 44
Other sources	1,331 22
Transfers, in (Act 1901):	
1917 from Delaware Co.....	3,000 00

Balance June 1, 1917.....	\$83,982 93

The above balance includes a deduction of \$70.04, errors 1866, Bank Tax Fund \$70.00; error in footing 4 cents.

Fulton County.

Erected 1835.

U. S. Surplus Revenue.....	\$2,125 60
Bank Tax Fund.....	285 24
Saline Fund	250 18
Seminary Sale and Fund.....	193 34

Sinking Fund:

1859	\$7,244 85
1872	4,326 84
1873	509 04
1889	31,307 30
1908	309 23
1917 (Jan.)	258 00
	—————
	\$43,955 26
Fines and forfeitures.....	10,764 72
Unclaimed fees .....	.....
Other sources	617 80
	—————

Balance June 1, 1917..... \$58,192 14

NOTE: The above balance includes a shortage of \$26, account of erroneous balance used in the 1893 report to the Superintendent of Public Instruction.

Gibson County.

Erected 1813.

U. S. Surplus Revenue.....	\$7,630 92
Bank Tax Fund	596 16
Saline Fund	525 99
Seminary Sale and Fund.....	812 95

Sinking Fund:

1859 .....	.....
1872	\$5,906 14
1873	694 84
1889	43,258 85
1908	560 46
1917 (Jan.)	475 00
	—————
	\$50,895 29
Fines and forfeitures	45,675 64
Unclaimed fees	193 40
Other sources	3,727 89

Transfers, in (Act 1901):

1909 from Marion Co..... 2,000 00

Balance June 1, 1917..... \$112,058 24

The above balance includes net deduction of \$796.11, errors, 1866 error in footing \$600.00; 1914 erroneous report of escheat \$196.12, less 1906, error footing in report 1 cent.

Grant County.

Erected 1831.

U. S. Surplus Revenue.....	\$3,294 69
Bank Tax Fund	496 64
Saline Fund	444 55
Seminary Sale and Fund.....	.....
Sinking Fund:	
1859	\$10,209 68
1872	6,285 58
1873	739 48
1889	53,140 80
1908	1,006 70
1917 (Jan.)	780 00

	\$72,162 24
Fines and forfeitures.....	76,051 56
Unclaimed fees .....	.....
Other sources	13,829 09
Transfers, in (Act 1901):	
1907 from Decatur Co.....	\$6,200 00
1909 from Marion Co.....	6,000 00
1910 from Marion Co.....	6,000 00
1911 from Marion Co.....	3,000 00
1911 from Marion Co.....	2,500 00
1913 from Marion Co.....	5,000 00

	\$28,700 00
Balance June 1, 1917.....	\$194,978 77

The above is a tentative balance by reason of an unadjusted discrepancy.

Greene County.

Erected 1821.

U. S. Surplus Revenue.....	\$4,959 74
Bank Tax Fund	592 24
Saline Fund	516 04
Seminary Sale and Fund.....	616 47
Sinking Fund:	
1859	\$5,813 41
1872	6,634 76
1873	780 56
1889	41,152 75
1908	675 10
1917 (Jan.)	634 00

	\$55,690 58
Fines and forfeitures.....	57,757 98
Unclaimed fees .....	.....
Other sources	1,735 60

Greene County—Continued.

Transfers, in (Act 1901):

1908 from Union Co.....	\$4,000 00
1914 from Marion Co.....	3,000 00
1914 from Marion Co.....	1,500 00
1914 from Marion Co.....	2,000 00
1914 from Marion Co.....	2,500 00
1915 from Marion Co.....	9,000 00
1915 from Marion Co.....	6,000 00
1915 from Marion Co.....	15,000 00
1915 from Marion Co.....	5,000 00
	48,000 00

Balance June 1, 1917..... \$169,868 65

The above balance includes \$634, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Hamilton County.

Erected 1823.

U. S. Surplus Revenue.....	\$6,235 11
Bank Tax Fund	674 91
Saline Fund	585 65
Seminary Sale and Fund.....	1,562 40

Sinking Fund:

1859	\$5,931 37
1872	7,099 98
1873	835 28
1889	46,691 30
1908	492 02
1917 (Jan.)	370 00
	\$61,419 95

Fines and forfeitures	\$31,076 95
Unclaimed fees .....	.....
Other sources	463 44
Transfers, in: 1905 from Marion Co.....	12,000 00

Total \$114,018 41

Transfers, out (Act 1901):

1905 to Daviess Co.....	\$7,000 00
1906 to Tipton Co.....	2,500 00
1906 to Daviess Co.....	5,000 00
	\$14,500 00

Balance June 1, 1917..... \$99,518 41

The above balance includes \$370 Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Also a deduction of \$24.70, erroneous report of "unclaimed fees" in 1915.

Hancock County.

Erected 1827.

U. S. Surplus Revenue.....	\$6,001 29
Bank Tax Fund.....	500 66
Saline Fund	437 95
Seminary Sale and Fund.....	1,075 00
Sinking Fund:	
1859	\$4,688 90
1872	5,141 82
1873	604 92
1889	32,371 28
1908	326 07
1917 (Jan.)	240 00
	—————
	\$43,372 99
Fines and forfeitures.....	30,479 83
Unclaimed fees .....	.....
Other sources	382 07
Total	\$82,249 79
Losses prior to 1843.....	551 91
Balance to June 1, 1917.....	\$81,697 88

Harrison County.

Erected 1808.

U. S. Surplus Revenue.....	\$11,081 49
Bank Tax Fund	800 04
Saline Fund	690 46
Seminary Sale and Fund.....	647 92
Sinking Fund:	
1859	\$3,986 89
1872	6,770 42
1873	796 52
1889	34,739 70
1908	388 77
1917 (Jan.)	320 00
	—————
	\$47,002 30
Fines and forfeitures.....	17,524 36
Unclaimed fees	139 62
Other sources	1,467 84
Transfers, in (Act 1901):	
1912 from Marion Co.....	\$10,000 00
1912 from Marion Co.....	10,000 00
1912 from Vanderburgh Co.	10,000 00
1912 from Laporte Co.....	5,000 00
	—————
	\$35,000 00
Total	\$114,354 03
Loss prior to 1843.....	2 00
Balance June 1, 1917.....	\$114,352 03

The above balance includes \$320, Sinking Fund of January, 1917, omitted in report of June, 1917, to the Superintendent of Public Instruction.

Hendricks County.

Erected 1823.

U. S. Surplus Revenue.....	\$9,940 75
Bank Tax Fund	741 98
Saline Fund	644 97
Seminary Sale and Fund.....	.....
Sinking Fund:	
1859	\$1,502 50
1872	6,894 18
1873	811 08
1889	40,977 85
1908	341 28
1917 (Jan.)	289 00
	—————
	\$50,815 89
Fines and forfeitures.....	30,670 80
Unclaimed fees .....	.....
Other sources	1,713 72
Transfers, in (Act 1901):	
1905 from Marion Co.....	\$10,000 00
1905 from Wayne Co.....	10,000 00
1905 from Lake Co.....	5,000 00
1906 from Marion Co.....	5,000 00
	—————
	\$30,000 00
Total	\$124,528 11
1878 Deduction "by order of Court"....	180 00
	—————
Balance June 1, 1917.....	\$124,348 11

Henry County.

Erected 1822.

U. S. Surplus Revenue.....	\$12,505 65
Bank Tax Fund.....	969 37
Saline Fund	838 82
Seminary Sale and Fund.....	1,100 00
Sinking Fund:	
1859	\$304 88
1872	7,815 24
1873	919 44
1889	46,450 80
1908	397 75
1917 (Jan.)	428 00
	—————
	\$56,316 11
Fines and forfeitures.....	52,594 00
Unclaimed fees .....	.....
Other sources	101 89
	—————
Balance June 1, 1917.....	\$124,425 84

Howard County.

Erected 1844.

U. S. Surplus Revenue.....	.....
Bank Tax Fund.....		\$1,298 40
Saline Fund		1,153 98
Seminary Sale and Fund.....		214 82
 Sinking Fund:		
1859	\$7,012 99	
1872	5,387 98	
1873	633 88	
1889	44,111 50	
1908	508 04	
1917 (Jan.)	523 00	
	_____	\$58,177 39
Fines and forfeitures.....		40,604 22
Unclaimed fees		6 30
Other sources		3,699 65

Balance June 1, 1917.....		\$105,154 76

Huntington County.

Erected 1832.

U. S. Surplus Revenue.....		\$2,125 60
Bank Tax Fund		351 30
Saline Fund		321 55
Seminary Sale and Fund.....		1,302 63
 Sinking Fund:		
1859	\$8,187 57	
1872	6,472 24	
1873	761 44	
1889	52,688 95	
1908	516 44	
1917 (Jan.)	431 00	
	_____	\$69,057 64
Fines and forfeitures		27,576 93
Unclaimed fees .....		.....
Other sources		510 19

Balance June 1, 1917.....		\$101,245 84

The above balance includes \$431, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Jackson County.

Erected 1815.

U. S. Surplus Revenue.....	\$6,936 56
Bank Tax Fund	609 62
Saline Fund	525 10
Seminary Sale and Fund.....	762 00
 Sinking Fund:	
1859	\$5,253 29
1872	6,451 16
1873	758 96
1889	40,285 50
1908	444 41
1917 (Jan.)	402 00

	\$53,595 32
Fines and forfeitures.....	35,501 25
Unclaimed fees .....	.....
Other sources	1,037 22

Balance June 1, 1917.....	\$98,967 07

Jasper County.

Erected 1835.

U. S. Surplus Revenue.....	.....
Bank Tax Fund.....	\$854 06
Saline Fund	737 95
Seminary Sale and Fund.....	201 94
 Sinking Fund:	
1859	\$4,464 08
1872	2,160 36
1873	254 16
1889	19,581 63
1908	260 33
1917 (Jan.)	227 00

	\$26,947 56
Fines and forfeitures.....	11,350 70
Unclaimed fees	8 50
Other sources	2,182 35
 Transfers, in (Act 1901):	
1905 from Marion Co.....	8,000 00

Balance June 1, 1917.....	\$50,283 06

Jay County.

Erected 1835.

U. S. Surplus Revenue.....	\$1,430 68
Bank Tax Fund	299 85
Saline Fund	272 26
Seminary Sale and Fund.....	.....
Sinking Fund:	
1859	\$9,003 15
1872	5,100 00
1873	600 00
1889	42,311 48
1908	468 77
1917 (Jan.)	372 00
	—————
	\$57,855 40
Fines and forfeitures.....	32,665 60
Unclaimed fees	7 16
Other sources	2,388 99
Transfers, in (Act 1901):	
1905 from Wayne Co.....	1,500 00
	—————
Balance June 1, 1917	\$96,419 94

Jefferson County.

Erected 1810.

U. S. Surplus Revenue.....	\$13,334 63
Bank Tax Fund.....	1,169 24
Saline Fund	1,007 21
Seminary Sale and Fund.....	3,413 97
Sinking Fund:	
1859 .....	.....
1872	\$10,111 94
1873	1,189 44
1889	44,111 50
1908	382 31
1917 (Jan.)	293 00
	—————
	\$56,088 19
Fines and forfeitures.....	47,657 82
Unclaimed fees	65 91
Other sources	372 87
	—————
Total	\$123,109 84
Transfers, out:	
1905 to Martin Co.....	\$3,000 00
Loss prior to 1843.....	2,709 99
	—————
	\$5,709 99
	—————
Balance June 1, 1917.....	\$117,399 85

The above balance includes \$293, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Jennings County.

Erected 1817.

U. S. Surplus Revenue.....	\$5,887 93
Bank Tax Fund	604 65
Saline Fund	522 10
Seminary Sale and Fund.....	295 00

Sinking Fund:

1859	\$4,581 56
1872	5,514 12
1873	648 72
1889	26,971 19
1908	273 95
1917 (Jan.)	230 00
	—————
	\$38,219 54
Fines and forfeitures.....	16,953 67
Unclaimed fees	79 35
Other sources	846 79
	—————
Balance June 1, 1917.....	\$63,409 03

Johnson County.

Erected 1823.

U. S. Surplus Revenue	\$8,304 03
Bank Tax Fund	682 85
Saline Fund	589 71
Seminary Sale and Fund.....	1,045 00

Sinking Fund:

1859	\$1,870 54
1872	6,244 44
1873	784 64
1889	35,271 70
1908	333 94
1917 (Jan.)	289 00
	—————
	\$44,744 26
Fines and forfeitures	34,821 40
Unclaimed fees .....	.....
Other sources	2,217 34
	—————

Balance June 1, 1917..... \$91,904 59

Knox County.

Erected 1790.

U. S. Surplus Revenue.....	\$8,821 26
Bank Tax Fund	670 54
Saline Fund	570 58
Seminary Sale and Fund.....	1,170 62
Sinking Fund:	
1859	
1872	\$7,330 06
1873	862 36
1889	48,863 00
1908	674 63
1917 (Jan.)	735 00
	—————
	\$58,465 05
Fines and forfeitures	75,485 17
Unclaimed fees .....	.....
Other sources	8,694 04
Transfers, in (Act 1910):	
1904 from Montgomery Co. \$10,000 00	
1904 from Montgomery Co. 10,000 00	
1904 from Montgomery Co. 10,000 00	
1907 from Ohio Co..... 4,000 00	
1915 from Marion Co.... 2,000 00	
1916 from Marion Co.... 4,000 00	
	—————
	\$40,000 00
Total	\$193,877 26
Losses prior to 1843.....	316 33
	—————
Balance June 1, 1917.....	\$193,560 93

Kosciusko County.

Erected 1835.

U. S. Surplus Revenue.....	\$2,125 60
Bank Tax Fund	524 13
Saline Fund	452 02
Seminary Sale and Fund.....	2,203 36
Sinking Fund:	
1859	\$10,608 85
1872	8,000 54
1873	941 24
1889	54,110 00
1908	485 39
1917 (Jan.)	411 00
	—————
	\$74,557 02
Fines and forfeitures	38,114 32
Unclaimed fees	345 33
Other sources	94 40

Kosciusko County—Continued.**Transfers, in:**

1910 from Marion Co.....	\$5,000 00
1910 from Marion Co.....	5,000 00
1910 from Carroll Co.....	5,000 00
	<hr/>
	\$15,000 00

Total	\$133,416 18
Losses prior to 1843.....	145 82
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Balance June 1, 1917.....	\$133,270 36
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Lagrange County.

Erected 1832.

U. S. Surplus Revenue.....	\$4,322 06
Bank Tax Fund	431 23
Saline Fund	374 35
Seminary Fund	751 55

Sinking Fund:

1859	\$3,679 34
1872	4,810 32
1873	565 92
1889	28,712 95
1908	257 10
1917 (Jan.)	218 00
	<hr/>
	\$38,243 63

Fines and forfeitures.....	16,265 58
Unclaimed fees
Other sources	1,061 21
	<hr/>

Balance June 1, 1917.....	\$61,449 61
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Lake County.

Erected 1836.

U. S. Surplus Revenue.....	\$2,125 60
Bank Tax Fund.....	195 10
Saline Fund	176 51
Seminary Sale and Fund.....	287 91

Sinking Fund:

1859	\$5,048 69
1872	4,195 26
1873	493 56
1889	34,025 55
1908	958 92
1917 (Jan.)	1,722 00
	<hr/>
	\$46,443 98

Fines and forfeitures.....	97,208 19
Unclaimed fees	47 56
Other sources	1,732 22
	<hr/>

Total	\$148,217 07
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Lake County—Continued.

Transfers, out (Act 1901):

1905 to Daviess Co.....	\$5,000 00
1905 to Hendricks Co.....	5,000 00
1905 to Daviess Co.....	7,000 00
1905 to Morgan Co.....	5,000 00
1914 to Martin Co.....	3,000 00

	\$25,000 00

Balance June 1, 1917..... \$123,217 07

The above balance includes \$1,722, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Laporte County.

Erected 1832.

U. S. Surplus Revenue.....	\$8,133 98
Bank Tax Fund	761 77
Saline Fund	656 80
Seminary Sale and Fund.....	4,082 35

Sinking Fund:

1859	\$2,372 43
1872	9,201 08
1873	1,082 48
1889	61,434 05
1908	1,021 43
1917 (Jan.)	765 00

	\$75,876 47
Fines and forfeitures	51,381 28
Unclaimed fees	16 90
Other sources	2,928 54

Total	\$143,838 09

Transfers, out (Act 1901):

1911 to Starke Co.....	\$4,000 00
1912 to Starke Co.....	5,000 00
1912 to Starke Co.....	8,000 00
1912 to Carroll Co.....	7,000 00
1912 to Harrison Co.....	5,000 00

	\$29,000 00

Balance June 1, 1917..... \$114,838 09

The above balance includes \$765, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Lawrence County.

Erected 1818.

U. S. Surplus Revenue.....	\$10,202 91
Bank Tax Fund	706 23
Saline Fund	610 47
Seminary Sale and Fund.....	2,002 27

Sinking Fund:

1859	
1872	\$4,973 52
1873	585 12
1889	29,755 05
1908	545 32
1917 (Jan.)	517 00
	—————
Fines and forfeitures	\$36,376 01
Unclaimed fees	43,481 16
Other sources	35
	35 08
Transfers, in:	
1909 from Marion Co....	\$4,000 00
1915 from Marion Co....	2,000 00
	—————
Balance June 1, 1917.....	\$6,000 00
	—————
	\$99,414 48

The above balance includes \$517, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Also a net deduction of \$661.98. Errors 1880. Erroneous footing \$665.98; less 1866 erroneous footing \$4.00.

Madison County.

Erected 1823.

U. S. Surplus Revenue.....	\$6,192 60
Bank Tax Fund.....	601 34
Saline Fund	540 94
Seminary Sale and Fund.....	.....
Sinking Fund:	
1859	\$7,765 99
1872	7,741 80
1873	910 80
1889	55,188 60
1908	1,222 19
1917 (Jan.)	1,086 00
	—————
Fines and forfeitures.....	\$73,915 38
Unclaimed fees	59,742 59
Other sources .....	.....
Total	1,111 65
Transfers, out (Acts 1901):	
1910 to Wells Co.....	5,000 00
	—————
Balance June 1, 1917.....	\$137,104 50

Marion County.

Erected 1822.

U. S. Surplus Revenue.....	\$14,560 40
Bank Tax Fund.....	1,242 48
Saline Fund	1,077 34
Seminary Sale and Fund.....	968 39

Sinking Fund:

1859	\$8,334 78
1872	22,183 30
1873	2,719 88
1889	255,427 92
1908	3,476 21
1917 (Jan.)	3,597 00
	\$295,739 09
Fines and forfeitures.....	365,603 65
Unclaimed fees .....	.....
Other sources	47,851 18
Total	\$727,042 53

Transfers, out (Acts 1901):

1905 to Daviess Co.....	\$4,000 00
1905 to Hamilton Co.....	12,000 00
1905 to Hendricks Co.....	10,000 00
1905 to Jasper Co.....	8,000 00
1905 to Starke Co.....	250 00
1906 to Hendricks Co.....	5,000 00
1906 to Tipton Co.....	3,000 00
1907 to Daviess Co.....	5,000 00
1907 to Martin Co.....	1,500 00
1907 to Starke Co.....	1,200 00
1907 to Tipton Co.....	1,000 00
1908 to Martin Co.....	7,000 00
1908 to Starke Co.....	3,000 00
1910 to Martin Co.....	1,500 00
1910 to Martin Co.....	2,000 00
1910 to Shelby Co.....	2,000 00
1910 to Gibson Co.....	2,000 00
1910 to Perry Co.....	2,000 00
1910 to Lawrence Co.....	4,000 00
1910 to Vermillion Co.....	5,000 00
1910 to Benton Co.....	5,000 00
1910 to Wabash Co.....	10,000 00
1910 to Fountain Co.....	10,000 00
1910 to Clay Co.....	2,500 00
1910 to Wells Co.....	5,000 00
1910 to Miami Co.....	10,000 00
1910 to Crawford Co.....	500 00
1910 to Grant Co.....	6,000 00

Marion County—Continued.

1910 to Parke Co.....	\$10,000 00
1910 to Newton Co.....	5,000 00
1910 to Wabash Co.....	10,000 00
1910 to Owen Co.....	2,000 00
1910 to Parke Co.....	10,000 00
1910 to Kosciusko Co.....	5,000 00
1910 to Warrick Co.....	6,000 00
1910 to Kosciusko Co.....	5,000 00
1910 to Martin Co.....	1,500 00
1910 to Daviess Co.....	5,000 00
1910 to Daviess Co.....	5,000 00
1910 to Grant Co.....	6,000 00
1910 to Martin Co.....	1,500 00
1910 to Daviess Co.....	5,000 00
1910 to Daviess Co.....	5,000 00
1910 to Martin Co.....	1,000 00
1911 to Grant Co.....	3,000 00
1911 to Daviess Co.....	5,000 00
1911 to Vermillion Co....	10,000 00
1911 to Daviess Co.....	5,000 00
1911 to Martin Co.....	5,000 00
1911 to Daviess Co.....	4,000 00
1911 to Scott Co.....	5,000 00
1911 to Grant Co.....	2,500 00
1911 to Martin Co.....	2,000 00
1912 to Martin Co.....	7,000 00
1912 to Daviess Co.....	10,000 00
1912 to Wabash Co.....	5,000 00
1912 to Benton Co.....	2,000 00
1912 to Harrison Co.....	10,000 00
1912 to Daviess Co.....	2,000 00
1912 to Wabash Co.....	2,000 00
1912 to Martin Co.....	4,000 00
1912 to Harrison Co.....	10,000 00
1912 to Martin Co.....	1,500 00
1912 to Wabash Co.....	4,000 00
1913 to Martin Co.....	5,000 00
1913 to Martin Co.....	3,500 00
1913 to Martin Co.....	1,000 00
1913 to Wabash Co.....	2,500 00
1913 to Pike Co.....	1,400 00
1913 to Grant Co.....	5,000 00
1913 to Clay Co.....	500 00
1914 to Martin Co.....	1,000 00
1914 to Greene Co.....	3,000 00
1914 to Greene Co.....	500 00
1914 to Pike Co.....	3,000 00
1914 to Greene Co.....	1,000 00

Marion County—Continued.

1914 to Martin Co.....	5,000 00
1914 to Greene Co.....	2,000 00
1914 to Greene Co.....	2,500 00
1915 to Knox Co.....	2,000 00
1915 to Greene Co.....	9,000 00
1915 to Parke Co.....	3,000 00
1915 to Greene Co.....	6,000 00
1915 to Martin Co.....	4,000 00
1915 to Shelby Co.....	8,000 00
1915 to Greene Co.....	15,000 00
1915 to Shelby Co.....	5,000 00
1915 to Lawrence Co.....	2,000 00
1916 to Knox Co.....	4,000 00
1916 to Martin Co.....	3,000 00
1916 to Greene Co.....	5,000 00
	—————
	\$413,350 00

Balance June 1, 1917.....	\$313,692 53
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Marshall County.

Erected 1835.

U. S. Surplus Revenue.....	\$2,125 60
Bank Tax Fund	260 95
Saline Fund	235 17
Seminary Sale and Fund.....	254 54
 Sinking Fund:	
1859	\$8,716 42
1872	6,871 74
1873	808 44
1889	42,872 63
1908	429 74
1917 (Jan.)	384 00
	—————
	\$60,082 97
Fines and forfeitures	25,525 46
Unclaimed fees
Other sources	1,310 02
	—————

Balance June 1, 1917.....	\$89,794 71
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Martin County.

Erected 1820.

U. S. Surplus Revenue.....	\$3,238 00
Bank Tax Fund	290 93
Saline Fund	258 59
Seminary Sale and Fund.....	289 50
Sinking Fund:	
1859	\$3,547 09
1872	3,775 02
1873	444 12
1889	21,593 00
1908	269 43
1917 (Jan.)	216 00
	—————
Fines and forfeitures.....	\$29,844 66
Unclaimed fees	12,739 57
Other sources .....	.....
Transfers, in:	
1905 from Jefferson Co....	\$3,000 00
1906 from Fayette Co.....	1,500 00
1906 from Marion Co.....	1,500 00
1907 from Vanderburgh Co.	2,000 00
1907 from Marion Co.....	7,000 00
1907 from Union Co.....	3,000 00
1908 from Fayette Co....	5,000 00
1908 from Cass Co.....	2,500 00
1908 from Marion Co.....	5,000 00
1911 from Vanderburgh Co.	2,000 00
1911 from Marion Co.....	1,500 00
1911 from Marion Co.....	1,000 00
1911 from Marion Co.....	5,000 00
1911 from Marion Co.....	2,000 00
1912 from Marion Co.....	7,000 00
1912 from Marion Co.....	4,000 00
1912 from Marion Co.....	1,500 00
1913 from Marion Co.....	5,000 00
1913 from Marion Co.....	3,500 00
1913 from Marion Co.....	1,000 00
1914 from Vanderburgh Co.	2,000 00
1914 from Lake Co.....	3,000 00
1914 from Marion Co.....	1,000 00
1915 from Marion Co.....	5,000 00
1915 from Marion Co.....	4,000 00
1915 from Marion Co.....	3,000 00
	—————
Total	\$82,000 00
Losses prior to 1843.....	1,096 07
Balance June 1, 1917.....	\$128,241 50

The above balance includes \$216, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Miami County.**Erected 1832.**

U. S. Surplus Revenue.....	\$3,145 89
Bank Tax Fund	517 92
Saline Fund	471 21
Seminary Sale and Fund.....	1,507 13

Sinking Fund:

1859	\$9,135 74
1872	7,157 68
1873	842 08
1889	48,717 25
1908	525 36
1917 (Jan.)	397 00
	—————
	\$66,775 11

Fines and forfeitures.....	37,303 34
Unclaimed fees	171 57
Other sources	2,190 20

Transfers, in (Act 1907):

1909 from Marion Co.....	10,000 00
	—————

Balance June 1, 1917..... \$122,082 37

Monroe County.**Erected 1818.**

U. S. Surplus Revenue.....	\$7,935 59
Bank Tax Fund	586 18
Saline Fund	503 73
Seminary Sale and Fund .....	.....

Sinking Fund:

1859	\$3,956 81
1872	4,817 12
1873	566 72
1889	29,062 70
1908	388 65
1917 (Jan.)	401 00
	—————
	\$39,193 00

Fines and forfeitures	26,954 26
Unclaimed fees .....	.....
Other sources	1,993 90

Transfers, in (Act 1901):

1904 from Montgomery Co.....	5,000 00
	—————

Balance June 1, 1917..... \$82,166 66

Montgomery County.

Erected 1823.

U. S. Surplus Revenue.....	\$13,625 13
Bank Tax Fund	962 88
Saline Fund	836 97
Seminary Sale and Fund.....	1,820 00

Sinking Fund:

1859	
1872	\$8,080 10
1873	950 60
1889	57,845 73
1908	474 29
1917 (Jan.)	409 00
	—————
Fines and forfeitures	\$67,259 72
Unclaimed fees	45,445 80
Other sources	70 92
	—————
Total	\$132,661 00

Transfers, out (Acts 1901):

1904 to Monroe Co.....	\$5,000 00
1904 to Knox Co.....	10,000 00
1904 to Daviess Co.....	10,000 00
1904 to Knox Co.....	10,000 00
1904 to Daviess Co.....	10,000 00
1904 to Daviess Co.....	10,000 00
1904 to Daviess Co.....	10,000 00
	—————
	\$65,000 000

Loss prior to 1843.....	99 45
	—————
	\$65,099 45

Balance June 1, 1917.....	\$67,561 55
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Morgan County.

Erected 1822.

U. S. Surplus Revenue.....	\$8,729 15
Bank Tax Fund	729 81
Saline Fund	633 39
Seminary Sale and Fund.....	1,110 00

Sinking Fund:

1859	\$58 16
1872	5,959 52
1873	701 12
1889	34,003 69
1908	374 91
1917 (Jan.)	333 00
	—————
	\$41,430 40

Morgan County—Continued.

Fines and forfeitures	\$33,207 21
Unclaimed fees	632 99
Other sources	498 19
Transfers, in (Act 1901):	
1905 from Lake Co.....	5,000 00

Balance June 1, 1917..... \$91,971 14

The above balance includes \$333, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Also, the above balance includes an addition of \$58.19. Amount short in report of 1866, erroneous footing of U. S. Surplus Revenue, 1 cent; Bank Tax Fund, 2 cents, and 1859 Sinking Fund, \$58.16.

Newton County.

Erected 1859.

U. S. Surplus Revenue.....	\$.....
Bank Tax Fund .....	.....
Saline Fund .....	.....
Seminary Sale and Fund.....	.....
Sinking Fund:	
1859 .....	.....
1872	\$1,981 86
1873	233 16
1889	16,120 05
1908	179 62
1917 (Jan.)	165 00

	\$18,679 69
Fines and forfeitures.....	12,237 64
Unclaimed fees .....	.....
Other sources	91 96

Transfers, in:

 1909 from Marion Co..... 5,000 00

Balance June 1, 1917..... \$36,009 29

The above balance includes \$165, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

The above balance also includes \$10 on account of excess reported in 1866 to Superintendent of Public Instruction.

Noble County.

Erected 1835.

U. S. Surplus Revenue.....	\$2,125 60
Bank Tax Fund	393 40
Saline Fund	344 92
Seminary Sale and Fund.....	1,023 50
Sinking Fund:	
1859	\$9,405 20
1872	6,932 26
1873	815 56
1889	44,796 56
1908	383 07
1917 (Jan.)	318 00
	—————
	\$62,650 65
Fines and forfeitures.....	24,469 66
Unclaimed fees .....	.....
Other sources	2,044 00
	—————

Balance June 1, 1917..... \$93,051 73

The above balance includes \$318, Sinking Fund of January, 1917, omitted in report of 1917 to the Superintendent of Public Instruction.

Ohio County.

Erected 1844.

U. S. Surplus Revenue.....	\$3,330 33
Bank Tax Fund	272 73
Saline Fund	224 16
Seminary Sale and Fund	161 25
Sinking Fund:	
1859	\$4,063 81
1872	1,984 58
1873	233 48
1889	9,583 10
1908	72 08
1917 (Jan.)	53 00
	—————
	\$15,990 05
Fines and forfeitures	4,488 60
Unclaimed fees .....	.....
Other sources	743 30
	—————
Total	\$25,210 42
Transfers, out (Act 1901):	
1908 to Knox Co.....	4,000 00
	—————

Balance June 1, 1917..... \$21,210 42

The above balance includes a deduction of \$175.32 on account of errors in report of 1866 to the Superintendent of Public Instruction, net error in U. S. Surplus Revenue.

Orange County.

Erected 1815.

U. S. Surplus Revenue.....	\$7,581 33
Bank Tax Fund	624 55
Saline Fund	535 31
Seminary Sale and Fund.....	1,398 04
Sinking Fund:	
1859	\$358 50
1872	4,588 98
1873	539 98
1889	25,091 00
1908	314 92
1917 (Jan.)	263 00
	—————
	\$31,156 38
Fines and forfeitures.....	17,962 93
Unclaimed fees	58 85
Other sources	450 44
	—————
Balance June 1, 1917.....	\$59,767 83

Owen County.

Erected 1819.

U. S. Surplus Revenue.....	\$6,143 00
Bank Tax Fund	596 88
Saline Fund	516 60
Seminary Sale and Fund.....	1,097 70
Sinking Fund:	
1859	\$3,685 83
1872	5,486 58
1873	645 48
1889	26,402 77
1908	258 92
1917 (Jan.)	209 00
	—————
	\$36,688 58
Fines and forfeitures	24,093 61
Unclaimed fees	89 42
Other sources	703 24
Transfers, in (Act 1901):	
1910 from Marion Co.....	\$2,000 00
1910 from Carroll Co.....	2,000 00
	—————
	4,000 00
Total	\$73,929 03
Losses prior to 1843.....	718 97
	—————

Balance June 1, 1917..... \$73,210 06

The above is a tentative balance by reason of an unadjusted discrepancy.

Parke County.

Erected 1821.

U. S. Surplus Revenue	\$11,102 75
Bank Tax Fund	841 97
Saline Fund	733 50
Seminary Sale and Fund.....	192 08
Sinking Fund:	
1859	\$2,995 23
1872	6,176 44
1873	726 64
1889	37,778 65
1908	386 95
1917 (Jan.)	309 00
	—————
Fines and forfeitures	\$48,372 91
Unclaimed fees	22,783 29
Other sources	50
Transfers, in (Act 1901):	1,115 56
1909 from Marion Co....	\$10,000 00
1910 from Marion Co....	10,000 00
1910 from Carroll Co....	5,000 00
1915 from Marion Co....	3,000 00
	—————
Total	\$28,000 00
Losses prior to 1843.....	\$113,142 56
Seminary claims prior to	
1851	2,962 08
	—————
Balance June 1, 1917.....	\$3,273 77
	—————
	\$109,868 79

Perry County.

Erected 1814.

U. S. Surplus Revenue	\$4,371 66
Bank Tax Fund	353 83
Saline Fund	317 76
Seminary Sale and Fund.....	114 00
Sinking Fund:	
1859	\$5,526 46
1872	5,032 34
1873	592 04
1889	29,033 55
1908	378 20
1917 (Jan.)	299 00
	—————
Fines and forfeitures.....	\$40,861 59
Unclaimed fees	20,388 24
Other sources .....	.....
Transfers, in (Act 1901):	886 11
1909 from Marion Co.....	2,000 00
	—————
Balance June 1, 1917.....	\$69,293 19

Pike County.

Erected 1817.

U. S. Surplus Revenue.....	\$4,194 53
Bank Tax Fund	365 27
Saline Fund	321 45
Seminary Sale and Fund.....	2,200 39
Sinking Fund:	
1859	\$289 62
1872	4,684 86
1873	551 16
1889	32,043 35
1908	388 18
1917 (Jan.)	305 00
	—————
	\$38,262 17
Fines and forfeitures.....	37,110 53
Unclaimed fees	34 78
Other sources	3,906 44
Transfers, in (Act 1901):	
1913 from Marion Co.....	\$1,400 00
1914 from Marion Co.....	3,000 00
	—————
	\$4,400 00
	—————
Total	\$90,795 56
Losses prior to 1843.....	547 68
	—————
Balance June 1, 1917.....	\$90,247 88

Porter County.

Erected 1835.

U. S. Surplus Revenue.....	\$2,805 80
Bank Tax Fund	290 23
Saline Fund	256 49
Seminary Sale and Fund.....	1,097 03
Sinking Fund:	
1859	\$3,414 50
1872	4,740 28
1873	557 68
1889	33,471 70
1908	343 92
1917 (Jan.)	305 00
	—————
	\$42,833 08
Fines and forfeitures	22,259 10
Unclaimed fees .....	.....
Other sources	1,421 48
	—————
Balance June 1, 1917.....	\$70,963 21

The above balance includes \$305, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Posey County.

Erected 1814.

U. S. Surplus Revenue.....	\$8,020 62
Bank Tax Fund.....	737 83
Saline Fund	634 96
Seminary Sale and Fund.....	1,656 85
 Sinking Fund:	
1859	\$4,293 52
1872	6,522 90
1873	767 40
1889	37,742 20
1908	405 44
1917 (Jan.)	324 00
	—————
	\$50,055 46
Fines and forfeitures	56,312 77
Unclaimed fees .....	.....
Other sources	3,840 39
	—————
Total	\$121,258 88
Losses prior to 1843.....	528 37
	—————
Balance June 1, 1917.....	\$120,730 51

Pulaski County.

Erected 1835.

U. S. Surplus Revenue .....	.....
Bank Tax Fund	\$576 08
Saline Fund	500 46
Seminary Sale and Fund.....	407 60
 Sinking Fund:	
1859	\$3,780 36
1872	2,652 68
1873	312 08
1889	19,749 25
1908	277 41
1917 (Jan.)	228 00
	—————
	\$26,999 78
Fines and forfeitures	7,143 66
Unclaimed fees .....	.....
Other sources	208 81
	—————
Balance June 1, 1917.....	\$35,836 34

The above balance includes \$228, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

The above also includes an addition of \$38.07, error 1859 Sinking Fund excess \$6.00; 1866 erroneous footing short 86 cents; 1903 fines and forfeitures \$42.21 and 1905, \$1.00.

Putnam County.

Erected 1822.

U. S. Surplus Revenue	\$18,540 11
Bank Tax Fund	939 57
Saline Fund	808 97
Seminary Sale and Fund.....	2,745 54
Sinking Fund:	
1859	
1872	\$7,314 76
1873	860 56
1889	41,437 00
1908	347 97
1917 (Jan.)	289 00
	<hr/>
	\$50,249 29
Fines and forfeitures	32,608 63
Unclaimed fees .....	.....
Other sources	4,947 69
	<hr/>
Total	\$105,839 80
Losses prior to 1843	2,891 50
	<hr/>
Balance June 1, 1917.....	\$102,948 30

Randolph County.

Erected 1818.

U. S. Surplus Revenue.....	\$7,170 38
Bank Tax Fund	692 43
Saline Fund	620 04
Seminary Sale and Fund	663 43
Sinking Fund:	
1859	\$270 60
1872	7,773 08
1873	914 48
1889	51,552 10
1908	480 81
1917 (Jan.)	414 00
	<hr/>
	\$61,405 07
Fines and forfeitures	63,247 57
Unclaimed fees .....	.....
Other sources	1,126 28
	<hr/>
Balance June 1, 1917.....	\$134,925 20

Ripley County.

Erected 1818.

U. S. Surplus Revenue.....	\$6,986 16
Bank Tax Fund	729 48
Saline Fund	645 88
Seminary Sale and Fund.....	991 20
Sinking Fund:	
1859	\$9,117 58
1872	7,132 18
1873	939 08
1889	35,184 30
1908	327 66
1917 (Jan.)	304 00
	—————
	\$53,004 80
Fines and forfeitures	26,878 41
Unclaimed fees .....	.....
Other sources	2,155 54
	—————
Total	\$91,391 47
Transfers, out (Acts 1901):	
1904 to Daviess Co.....	\$7,000 00
1905 to Adams Co.....	2,000 00
1905 to Tipton Co.....	1,000 00
	—————
	10,000 00
Balance June 1, 1917.....	\$81,391 47

Rush County.

Erected 1822.

U. S. Surplus Revenue	\$14,716 28
Bank Tax Fund	980 55
Saline Fund	837 58
Seminary Sale and Fund.....	1,348 79
Sinking Fund:	
1859 .....	.....
1872	\$5,992 84
1873	705 04
1889	37,479 85
1908	298 19
1917 (Jan.)	253 00
	—————
	\$44,728 92
Fines and forfeitures	31,040 50
Unclaimed fees	18 39
Other sources	1,313 04
	—————
Balance June 1, 1917.....	\$94,984 05

The above balance includes a net shortage in fines and forfeitures of \$8.85, errors in 1887, 1888, 1902, 1904, 1905, 1908, 1910 and 1911.

Scott County.

Erected 1820.

U. S. Surplus Revenue	\$4,180 36
Bank Tax Fund	314 29
Saline Fund	267 37
Seminary Sale and Fund.....	282 00

Sinking Fund:

1859	\$1,515 32
1872	2,676 82
1873	314 92
1889	13,124 85
1908	161 19
1917 (Jan.)	138 00
	—————
	\$17,931 10
Fines and forfeitures	9,626 18
Unclaimed fees .....	.....
Other sources	2,604 82
Transfers, in (Act 1901):	
1911 from Marion Co.....	\$5,000 00
1912 from Marion Co.....	2,500 00
	—————
	7,500 00
Total	\$42,706 12
Act 1873, deduction, for losses prior to 1843	2,767 63
	—————
Balance June 1, 1917.....	\$39,938 49

The above balance includes a correction in the sum of \$60, being a deduction, error in Bank Tax Fund in 1866.

Shelby County.

Erected 1822.

U. S. Surplus Revenue.....	\$10,783 91
Bank Tax Fund	818 10
Saline Fund	715 45
Seminary Sale and Fund.....	184 00

Sinking Fund:

1859	\$6,255 45
1872	7,443 28
1873	875 68
1889	47,186 85
1908	432 44
1917 (Jan.)	386 00
	—————
Fines and forfeitures	\$62,579 70
Unclaimed fees	36,983 11
Other sources	106 49

Shelby County—Continued.

Transfers, in (Act 1901):	
1909 from Marion Co.....	\$2,000 00
1915 from Marion Co.....	8,000 00
1915 from Marion Co.....	5,000 00
	—————
	\$15,000 00
Balance June 1, 1917.....	\$127,170 76

Spencer County.

Erected 1818.

U. S. Surplus Revenue	\$4,534 62
Bank Tax Fund	433 96
Saline Fund	377 77
Seminary Sale and Fund.....	2,534 70
Sinking Fund:	
1859	\$4,951 38
1872	6,119 32
1873	719 92
1889	39,666 10
1908	387 71
1917 (Jan.)	303 00
	—————
	\$52,147 43
Fines and forfeitures	25,661 83
Unclaimed fees	237 57
Other sources	517 60
Total	\$86,445 48
Loss prior to 1843.....	919 32
	—————

Balance June 1, 1917..... \$85,526 16

Starke County.

Erected 1835.

U. S. Surplus Revenue.....	.....
Bank Tax Fund	\$158 01
Saline Fund	135 90
Seminary Sale and Fund .....	.....
Sinking Fund:	
1859	\$1,483 22
1872	1,321 92
1873	155 52
1889	12,855 20
1908	205 15
1917 (Jan.)	201 00
	—————
	\$16,222 01
Fines and forfeitures	7,520 39
Unclaimed fees .....	.....
Other sources	872 98

Starke County—Continued.

Transfers, in (Act 1901):

1905 from Marion Co....	\$250 00
1905 from Dearborn Co...	500 00
1906 from Vanderburgh Co.	1,000 00
1906 from Vanderburgh Co.	2,500 00
1907 from Marion Co....	1,200 00
1907 from Marion Co....	3,000 00
1908 from Union Co.....	2,000 00
1909 from Tippecanoe Co.	3,000 00
1911 from Laporte Co...	4,000 00
1911 from Laporte Co....	5,000 00
1912 from Laporte Co...	8,000 00
1913 from Vanderburgh Co.	5,000 00
	35,450 00
Balance June 1, 1917.....	\$60,359 29

St. Joseph County.

Erected 1830.

U. S. Surplus Revenue.....	\$6,270 54
Bank Tax Fund	640 56
Saline Fund	554 59
Seminary Sale and Fund.....	1,843 44

Sinking Fund:

1859 .....	.....
1872	\$8,609 48	
1873	1,012 88	
1889	75,732 20	
1908	1,241 03	
1917 (Jan.)	1,404 00	
	.....	\$87,999 59
Fines and forfeitures	54,169 88	
Unclaimed fees .....	.....
Other sources	10,388 12	
Balance June 1, 1917.....		\$161,866 72

Steuben County.

Erected 1835.

U. S. Surplus Revenue.....	\$2,125 60
Bank Tax Fund	303 50
Saline Fund	277 93
Seminary Sale and Fund.....	935 49
 Sinking Fund:	
1859	\$4,454 43
1872	4,370 36
1873	514 16
1889	27,904 00
1908	229 39
1917 (Jan.)	197 00
	—————
	\$37,669 34
Fines and forfeitures	17,106 18
Unclaimed fees	21 00
Other sources	690 53
	—————
Balance June 1, 1917.....	\$59,129 57

Sullivan County.

Erected 1817.

U. S. Surplus Revenue.....	\$6,674 40
Bank Tax Fund	553 82
Saline Fund	472 84
Seminary Sale and Fund.....	1,439 72
 Sinking Fund:	
1859	\$7,708 16
1872	6,274 02
1873	738 12
1889	38,908 20
1908	555 77
1917 (Jan.)	524 00
	—————
	\$54,708 27
Fines and forfeitures.....	45,842 61
Unclaimed fees	12 95
Other sources	85 83
	—————
Balance June 1, 1917.....	\$109,790 44

The above balance includes \$524, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Also a net shortage of \$237.35 in fines and forfeitures to be added to the June, 1918, report to the Superintendent of Public Instruction, errors 1876, 1877, 1878, 1879, 1881, 1882 and 1885.

Switzerland County.

Erected 1814.

U. S. Surplus Revenue.....	\$8,800 01
Bank Tax Fund	601 91
Saline Fund	536 56
Seminary Sale and Fund.....	655 25
 Sinking Fund:	
1859	\$432 90
1872	4,125 56
1973	485 36
1889	23,750 10
1908	170 34
1917 (Jan.)	134 00
	—————
	\$29,098 26
Fines and forfeitures	14,557 64
Unclaimed fees .....	.....
Other sources	246 15
	—————
Balance June 1, 1917.....	\$54,495 78

The above balance includes a total shortage of \$140.12, errors U. S. Surplus Revenue 1836, \$42.23; fines and forfeitures \$97.89.

Tippecanoe County.

Erected 1826.

U. S. Surplus Revenue.....	\$13,129 16
Bank Tax Fund	1,135 39
Saline Fund	959 49
Seminary Sale and Fund.....	1 00
 Sinking Fund:	
1859	\$727 29
1872	11,395 10
1873	1,340 60
1889	69,173 40
1908	675 40
1917 (Jan.)	569 00
	—————
	\$83,880 79
Fines and forfeitures	63,734 89
Unclaimed fees	1,425 44
Other sources	2,462 60
	—————
Total	\$166,728 76
Transfers, out (Act 1901):	
1909 to Starke Co.....	3,000 00
	—————
Balance June 1, 1917.....	\$163,728 76

Tipton County.

Erected 1844.

U. S. Surplus Revenue .....	.....
Bank Tax Fund .....	.....	\$850 06
Saline Fund .....	.....	747 62
Seminary Sale and Fund.....	.....	276 03
Sinking Fund:		
1859	\$4,856 33	
1872	4,064 02	
1873	478 12	
1889	33,049 00	
1908	303 24	
1917 (Jan.)	260 00	

Fines and forfeitures		\$43,010 71
Unclaimed fees		24,386 55
Other sources		10 62
		871 27
Transfers, in (Act 1901):		
1905 from Ripley Co....	\$1,000 00	
1906 from Fayette Co....	2,000 00	
1906 from Vermilion Co...	3,000 00	
1906 from Marion Co....	3,000 00	
1906 from Hamilton Co...	2,500 00	
1906 from Vanderburgh Co.	4,000 00	
1906 from Vanderburgh Co.	4,000 00	
1906 from Vanderburgh Co.	1,500 00	
1906 from Vanderburgh Co.	2,000 00	
1906 from Marion Co....	1,000 00	

		24,000 00

Balance June 1, 1917..... \$94,152 86

The above balance includes a shortage in fines and forfeitures of \$164.42, errors in 1871, 1872, 1875, 1877, 1878, 1879, 1881, and 1902.

Union County.

Erected 1821.

U. S. Surplus Revenue.....	.....	\$7,630 92
Bank Tax Fund .....	.....	429 45
Saline Fund .....	.....	362 05
Seminary Sale and Fund.....	.....	1,329 10
Sinking Fund:		
1859 .....	.....
1872	\$2,155 94	
1873	253 64	
1889	14,699 00	
1908	84 70	
1917 (Jan.)	76 00	

		\$17,269 28

Union County—Continued.

Fines and forfeitures	\$8,148 46
Unclaimed fees .....	.....
Other sources	311 70
 Total	\$35,480 96
 Transfers, out (Act 1901):	
1907 to Martin Co.....	\$3,000 00
1907 to Starke Co.....	2,000 00
1907 to Greene Co.....	2,000 00
1907 to Greene Co.....	2,000 00

	\$9,000 00
 Balance June 1, 1917.....	\$26,480 96

The above balance includes \$76, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

The above balance also includes a net shortage of \$38.25, errors 1866, Bank Tax Fund, \$16.40; Saline Fund, \$21.96, less error footing, 10 cents, and 1882, error in footing 1 cent, net \$38.25.

Vanderburgh County.

Erected 1818.

U. S. Surplus Revenue.....	\$4,892 92
Bank Tax Fund	602 18
Saline Fund	531 36
Seminary Sale and Fund.....	8,455 12
 Sinking Fund:	
1859 .....	.....
1872	\$11,269 30
1873	1,325 80
1889	87,848 55
1908	1,380 85
1917 (Jan.)	1,334 00

	\$102,658 50
Fines and forfeitures	127,414 45
Unclaimed fees .....	.....
Other sources	19,325 15
 Total	\$263,379 68

Vanderburgh County—Continued.

Transfers, out (Act 1901):

1906 to Tipton Co.....	\$4,000 00
1906 to Daviess Co.....	6,000 00
1806 to Starke Co.....	1,000 00
1906 to Tipton Co.....	4,000 00
1906 to Daviess Co.....	2,000 00
1906 to Tipton Co.....	1,500 00
1906 to Tipton Co.....	2,000 00
1906 to Starke Co.....	2,500 00
1906 to Daviess Co.....	2,000 00
1907 to Daviess Co.....	4,000 00
1907 to Martin Co.....	2,000 00
1911 to Martin Co.....	2,000 00
1912 to Scott Co.....	2,500 00
1912 to Harrison Co.....	10,000 00
1912 to Martin Co.....	2,000 00
1912 to Starke Co.....	5,000 00
	52,500 00

Balance June 1, 1917.....	\$210,879 68
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Vermillion County.

Erected 1824.

U. S. Surplus Revenue.....	\$8,289 86
Bank Tax Fund	566 00
Saline Fund	483 17
Seminary Sale and Fund.....	995 48

Sinking Fund:

1859	
1872	\$3,685 60
1873	433 60
1889	24,092 60
1908	271 60
1917 (Jan.)	406 00
	\$28,889 40
Fines and forfeitures	31,048 67
Unclaimed fees	49 00
Other sources	6,886 99

Transfers, in (Act 1901):

1909 from Marion Co.....	\$5,000 00
1911 from Marion Co.....	10,000 00
	\$15,000 00

Total	\$92,208 57
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Transfers, out:

1906 to Tipton Co.....	3,000 00
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Balance June 1, 1917.....	\$89,208 57
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Vigo County.

Erected 1818.

U. S. Surplus Revenue.....	\$10,047 03
Bank Tax Fund	825 41
Saline Fund	726 23
Seminary Fund	7,600 00

Sinking Fund:

1859	\$205 02
1872	11,406 66
1873	1,341 96
1889	91,743 00
1908	1,286 88
1917 (Jan.)	1,394 00
	—————
	\$107,377 52
Fines and forfeitures.....	82,190 68
Unclaimed fees .....	.....
Other sources	2,467 37
	—————

Balance June 1, 1917..... \$211,234 24

Wabash County.

Erected 1832.

U. S. Surplus Revenue.....	\$2,125 60
Bank Tax Fund	553 93
Saline Fund	501 50
Seminary Sale and Fund.....	2,166 85

Sinking Fund:

1859	\$9,640 42
1872	7,243 70
1873	852 20
1889	49,701 09
1908	497 48
1917 (Jan.)	385 00
	—————
	\$68,319 89
Fines and forfeitures.....	39,774 21
Unclaimed fees	272 50
Other sources	385 78

Transfers, in (Act 1901):

1909 from Marion Co.....	\$10,000 00
1910 from Marion Co.....	10,000 00
1912 from Marion Co.....	5,000 00
1912 from Marion Co.....	2,000 00
1912 from Marion Co.....	4,000 00
1913 from Marion Co.....	2,500 00
	—————
	\$33,500 00

Balance June 1, 1917..... \$147,600 26

The above balance includes \$385, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Warren County.

Erected 1827.

U. S. Surplus Revenue.....	\$6,220 94
Bank Tax Fund	430 08
Saline Fund	372 45
Seminary Sale and Fund.....	800 00

Sinking Fund:

1859	\$711 61
1872	3,469 36
1873	408 16
1889	21,199 45
1908	172 51
1917 (Jan.)	148 00
	—————
	\$26,109 09
Fines and forfeitures	15,171 77
Unclaimed fees .....	.....
Other sources	2,041 82
	—————
Balance June 1, 1917.....	\$51,146 15

The above balance includes \$148, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Warrick County.

Erected 1813.

U. S. Surplus Revenue.....	\$4,959 74
Bank Tax Fund	474 41
Saline Fund	407 70
Seminary Sale and Fund.....	1,264 40

Sinking Fund:

1859	\$387 61
1872	6,002 02
1873	706 12
1889	36,561 63
1908	413 54
1917 (Jan.)	360 00
	—————
	\$44,430 92
Fines and forfeitures.....	29,720 35
Unclaimed fees	30 09
Other sources	2,867 63
	—————
Transfers, in (Act 1901):	
1910 from Marion Co.....	6,000 00
	—————
Balance June 1, 1917.....	\$90,155 24

The above balance includes \$360, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

The above balance also includes \$2.00 on account of erroneous footing of 1866 report to the Superintendent of Public Instruction—addition.

Washington County.

Erected 1814.

U. S. Surplus Revenue.....	\$12,541 08
Bank Tax Fund	921 71
Saline Fund	819 12
Seminary Sale and Fund.....	820 70
Sinking Fund:	
1859	\$539 72
1872	6,288 30
1873	739 80
1889	31,023 09
1908	331 18
1917 (Jan.)	274 00
	—————
	\$39,196 09
Fines and forfeitures.....	26,119 40
Unclaimed fees .....	.....
Other sources	160 47
	—————
Balance June 1, 1917.....	\$80,578 57

The above balance includes a net deduction of \$145.85 on account of errors in report of 1866, errors in 1866 U. S. Surplus Revenue, \$146.00; Bank Tax Fund, \$33.85, less Saline Fund, \$34.00, net \$145.85.

Wayne County.

Erected 1810.

U. S. Surplus Revenue.....	\$21,794 55
Bank Tax Fund	1,420 69
Saline Fund	1,221 17
Seminary Sale and Fund.....	70 00
Sinking Fund:	
1859 .....	.....
1872	\$11,576 32
1873	1,361 92
1889	73,356 48
1908	574 14
1917 (Jan.)	573 00
	—————
	\$87,441 86
Fines and forfeitures.....	85,500 92
Unclaimed fees	533 44
Other sources	10,091 24
	—————
Total	\$208,073 87

Wayne County—Continued.

Transfers, out (Act 1901):

1905 to Jay Co.....	\$1,500 00
1905 to Daviess Co.....	7,000 00
1905 to Hendricks Co.....	10,000 00

	\$18,500 00
By Act of 1873, losses prior to 1843.....	3,617 04

	22,117 04
Balance June 1, 1917.....	\$185,956 83

Wells County.

Erected 1835.

U. S. Surplus Revenue.....	\$2,125 60
Bank Tax Fund	231 90
Saline Fund	216 64
Seminary Sale and Fund.....	415 07

Sinking Fund:

1859	\$6,854 49
1872	4,618 90
1873	543 40
1889	37,662 05
1908	405 44
1917 (Jan.)	319 00

	\$50,403 28
Fine and forfeitures.....	22,625 04
Unclaimed fees .....	.....
Other sources	4,615 53

Transfers, in (Act 1901):

1909 from Marion Co.....	\$5,000 00
1910 from Marion Co.....	5,000 00

	\$10,000 00

Balance June 1, 1917.....	\$90,633 06
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The above balance includes \$319, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

White County.

Erected 1834.

U. S. Surplus Revenue.....	\$2,125 60
Bank Tax Fund	217 32
Saline Fund	193 77
Seminary Sale and Fund.....	385 55
 Sinking Fund:	
1859	\$1,972 88
1872	3,588 36
1873	422 16
1889	29,361 54
1908	311 99
1917 (Jan.)	282 00
	—————
	\$35,938 98
Fines and forfeitures	14,743 92
Unclaimed fees .....	.....
Other sources	1,966 99
	—————

Balance June 1, 1917..... \$55,572 08

The above balance includes \$282, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Whitley County.

Erected 1835.

U. S. Surplus Revenue .....	.....
Bank Tax Fund	\$1,305 66
Saline Fund	1,126 82
Seminary Sale and Fund.....	.....
 Sinking Fund:	
1859	\$7,018 95
1872	4,895 66
1873	575 96
1889	33,588 30
1908	290 15
1917 (Jan.)	253 64
	—————
	\$46,622 66
Fines and forfeitures.....	18,353 01
Unclaimed fees
Other sources	331 48
	—————

Balance June 1, 1917..... \$67,739 63

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